



AN AASIS TRAINING GUIDE

Reporting Funds and Appropriation



**SLIDE ALREADY SAVED
IN (PREFERRED)
SLIDE VIEW**



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Reporting Funds and Appropriation Objectives

- Learn how to look up appropriation and fund balances in AASIS
- Learn more about the general ledger accounts and how they are displayed in the trial balance



Trial Balance

Y_DEV_80000025

Financial Statements by agency and fund





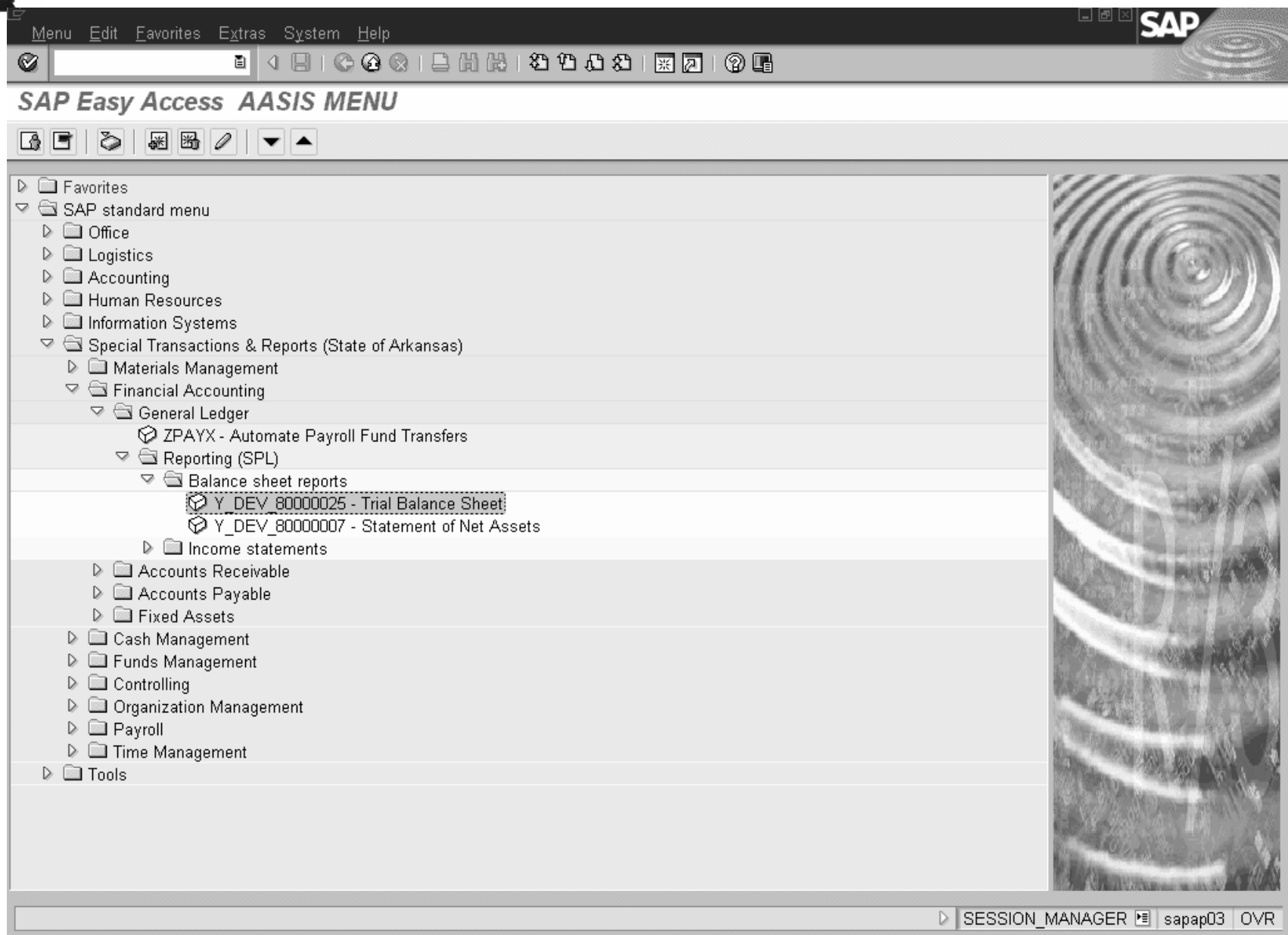
What the Trial Balance tells you

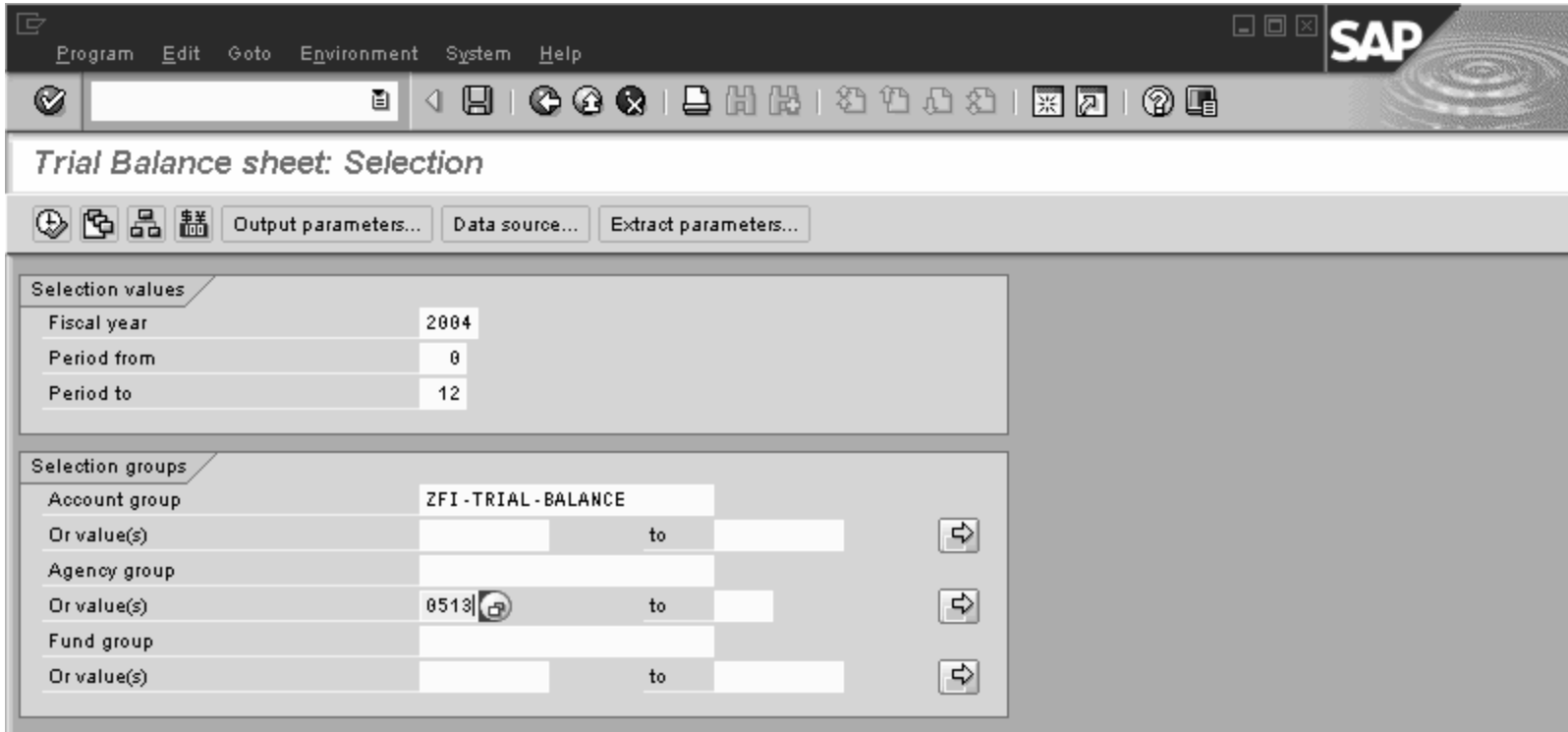
- Financial statements at the agency or fund level by accounting period
- Totals of the debits and credits for each relevant general ledger code
- Organized by type of accounting data
- Detail for each item can be obtained by drilling down



Trial Balance: Menu Path

- Type Z000 in the transaction box.
- The SAP Easy Access AASIS menu appears.
- Special transactions and reports (State of Arkansas > Financial Accounting > General Ledger > Reporting (SPL) > Balance Sheet Reports > Trial Balance
- Transaction Y_DEV_80000025





The screenshot shows the SAP 'Trial Balance sheet: Selection' dialog box. It includes a menu bar (Program, Edit, Goto, Environment, System, Help) and a toolbar with various icons. Below the title bar, there are three buttons: 'Output parameters...', 'Data source...', and 'Extract parameters...'. The main area is divided into two sections: 'Selection values' and 'Selection groups'.

Selection values:

Fiscal year	2004
Period from	0
Period to	12

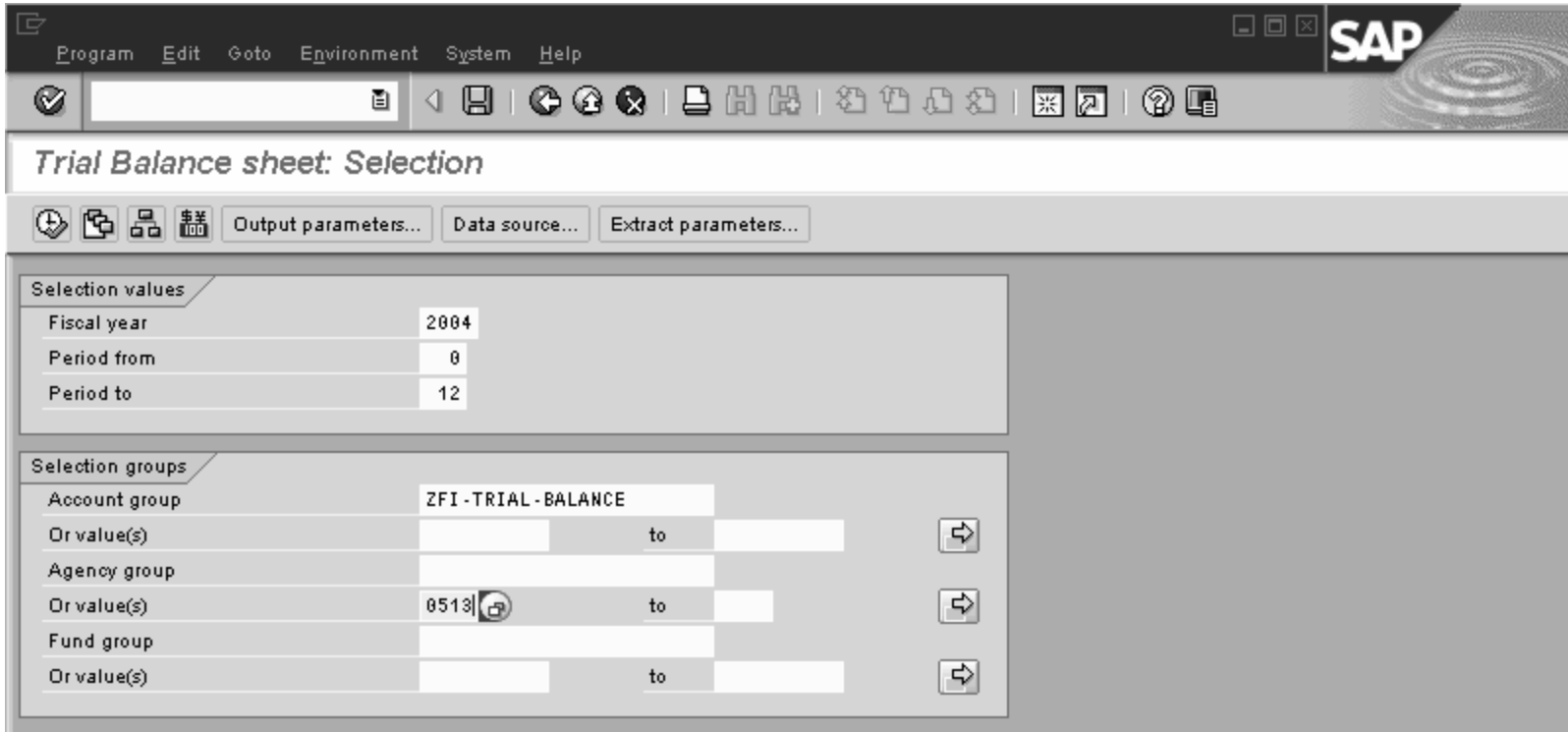
Selection groups:

Account group	ZFI - TRIAL - BALANCE		
Or value(s)		to	
Agency group			
Or value(s)	0513	to	
Fund group			
Or value(s)		to	

Specify the period from and period to. Period numbers refer to months of the state fiscal year. For example, Period one is July, Period two is August, etc. Placing a zero in period from will bring up carry forward balances from the previous fiscal year.



The screenshot shows the SAP status bar at the bottom of the window. It contains a line of text '100 saptst INS' and a small icon on the right.



The screenshot shows the SAP 'Trial Balance sheet: Selection' dialog box. It has a menu bar (Program, Edit, Goto, Environment, System, Help) and a toolbar with various icons. Below the title bar, there are three buttons: 'Output parameters...', 'Data source...', and 'Extract parameters...'. The main area is divided into two sections: 'Selection values' and 'Selection groups'.

Selection values:

Fiscal year	2004
Period from	0
Period to	12

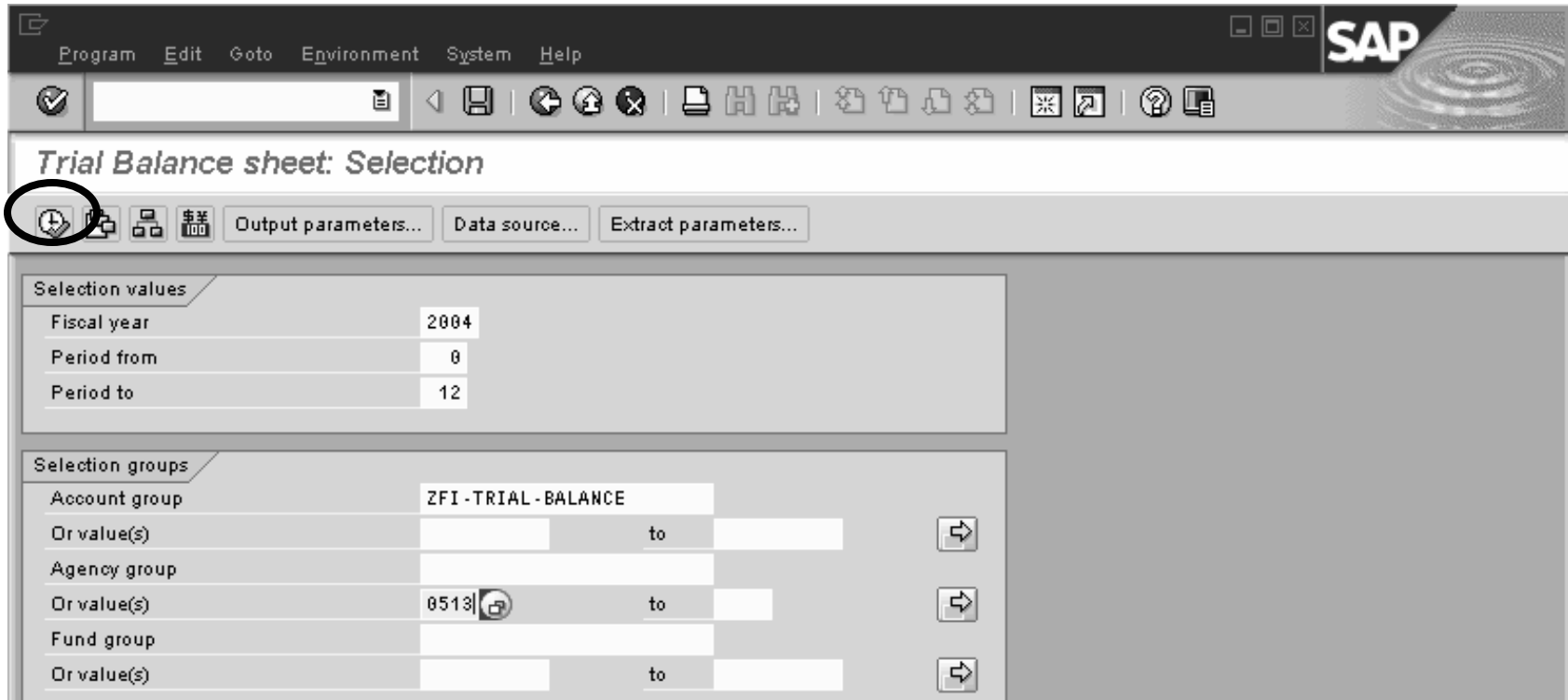
Selection groups:

Account group	ZFI - TRIAL - BALANCE		
Or value(s)		to	
Agency group			
Or value(s)	0513	to	
Fund group			
Or value(s)		to	

Next, specify the business area and/or fund or funds that you wish to view. Selecting the business area and leaving the fund selection blank will bring up all of its funds. Note that the business area was entered on the Or value selection under Agency group.



The screenshot shows the SAP status bar at the bottom of the window. It contains a play button icon, the number '100', a list icon, the text 'saptst', and 'INS'.



Trial Balance sheet: Selection

Output parameters... Data source... Extract parameters...

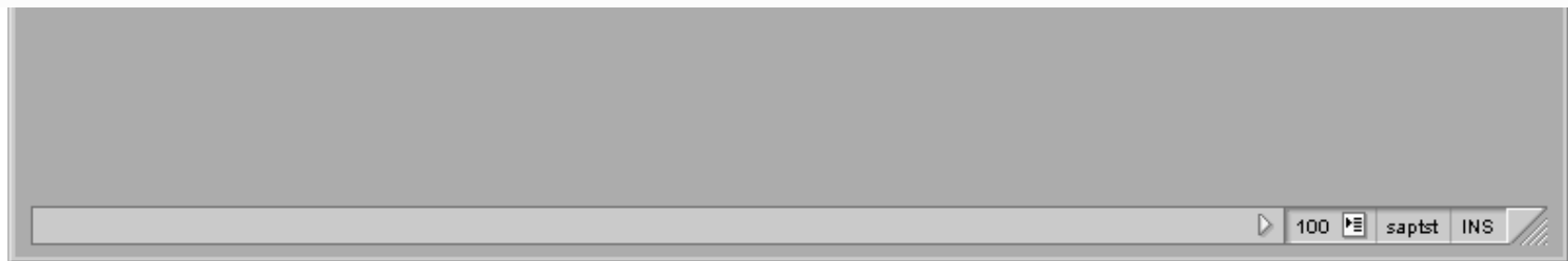
Selection values

Fiscal year	2004
Period from	0
Period to	12

Selection groups

Account group	ZFI - TRIAL - BALANCE		
Or value(s)		to	
Agency group			
Or value(s)	0513	to	
Fund group			
Or value(s)		to	

Once you have made your selections, click on the execute (clock) button to bring up the report.



100 saptst INS

Trial Balance

Agency: 0513
Fund: *
Period: 0..12

	Debit	Credit	Balance
1000513001 CJ DEF 0513 # 0	12,755.38	0	12,755.38
1010102000 Change Funds	1,500.00	0	1,500.00
1010103000 Petty Cash	1,000.00	0	1,000.00
* Cash On Hand	15,255.38	0	15,255.38
1100001000 Treasury	4,518,925.47	(3,111,670.10)	1,407,255.37
1100001001 Treasury Outgoi	1,128,035.79	(1,767,926.33)	(639,890.54)
1100001002 Treasury Incomi	1,312,220.11	(1,312,220.11)	0.00
1100001003 Treasury EFT Ou	14,125.96	(14,125.96)	0.00
1100001005 Treasury Tnsfrs	0	(477,478.75)	(477,478.75)
1100001006 Treasury Tnsfrs	673,192.20	0	673,192.20
* Cash in State Treasury	7,646,499.53	(6,683,421.25)	963,078.28
1100002000 Non-AASIS House	65,287.78	(175.00)	65,112.78
1102050011 AAB 0205 #001 0	0	(226.00)	(226.00)
1105130010 SFD 0513 #001	61,113.02	(23,276.73)	37,836.29

The trial balance appears on the right of the screen, with a menu selection bar on the left. At the top of the menu, the selections can be changed to Business area, Period, or Fund. Clicking on each selection will change the choices below.

100	saptst	INS
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Trial Balance

Agency: 0513
Fund: *
Period: 0..12

	Debit	Credit	Balance
1000513001 CJ DEF 0513 # 0	12,755.38	0	12,755.38
1010102000 Change Funds	1,500.00	0	1,500.00
1010103000 Petty Cash	1,000.00	0	1,000.00
* Cash On Hand	15,255.38	0	15,255.38
1100001000 Treasury	4,518,925.47	(3,111,670.10)	1,407,255.37
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1102050011 AAB 0205 #001 0	0	(226.00)	(226.00)
1105130010 SFD 0513 #001 0	61,113.02	(23,276.73)	37,836.29
1105130011 SFD 0513 #001 0	0	(305,057.83)	(305,057.83)
1105130012 SFD 0513 #001 I	388,061.07	0	388,061.07
* Cash in Bank	514,461.87	(328,735.56)	185,726.31
1120001000 Invest CD	276,908.00	0	276,908.00
1120006000 Invest TMMP	261,145.00	0	261,145.00
* Investments	538,053.00	0	538,053.00
1130001100 A/R Closing Onl	980.00	0	980.00

Note the change in choices after clicking the Fund selection at the top of the menu. Now all of the agency's funds are available to select.



Trial Balance

Agency: 0513
Fund: EVA0100
Period: 0..12

	Debit	Credit	Balance
1010102000 Change Funds	1,500.00	0	1,500.00
1010103000 Petty Cash	1,000.00	0	1,000.00
* Cash On Hand	2,500.00	0	2,500.00
1100001000 Treasury	2,065,542.83	(1,714,967.99)	350,574.84
1100001001 Treasury Outgoi	239,793.57	(605,021.11)	(365,227.54)
1100001002 Treasury Incomi	1,057,240.43	(1,057,240.43)	0.00
1100001003 Treasury EFT Ou	14,125.96	(14,125.96)	0.00
1100001005 Treasury Tnsfrs	0	(15,374.00)	(15,374.00)
1100001006 Treasury Tnsfrs	424,266.20	0	424,266.20
* Cash in State Treasury	3,800,968.99	(3,406,729.49)	394,239.50
1102050011 AAB 0205 #001 0	0	(90.00)	(90.00)
1105130011 SFD 0513 #001 0	0	(128.40)	(128.40)
* Cash in Bank	0	(218.40)	(218.40)
1140003000 DT/DF Clearing	206,669.50	(206,669.50)	0.00
* Interfund Receivable	206,669.50	(206,669.50)	0.00
1150003000 Cons Inven Bal	18,257.00	0	18,257.00
* Inventory	18,257.00	0	18,257.00
1190002000 PP Expense	9,387.00	0	9,387.00
* Pre-Paid Expenses	9,387.00	0	9,387.00
1990100000 Land (Modified)	112,450.00	0	112,450.00
4000400000 Land Treasury (M)	200,000.00	0	200,000.00

By clicking on a single fund, you can display the trial balance for only that fund for the selection period. In this example, all periods were selected.



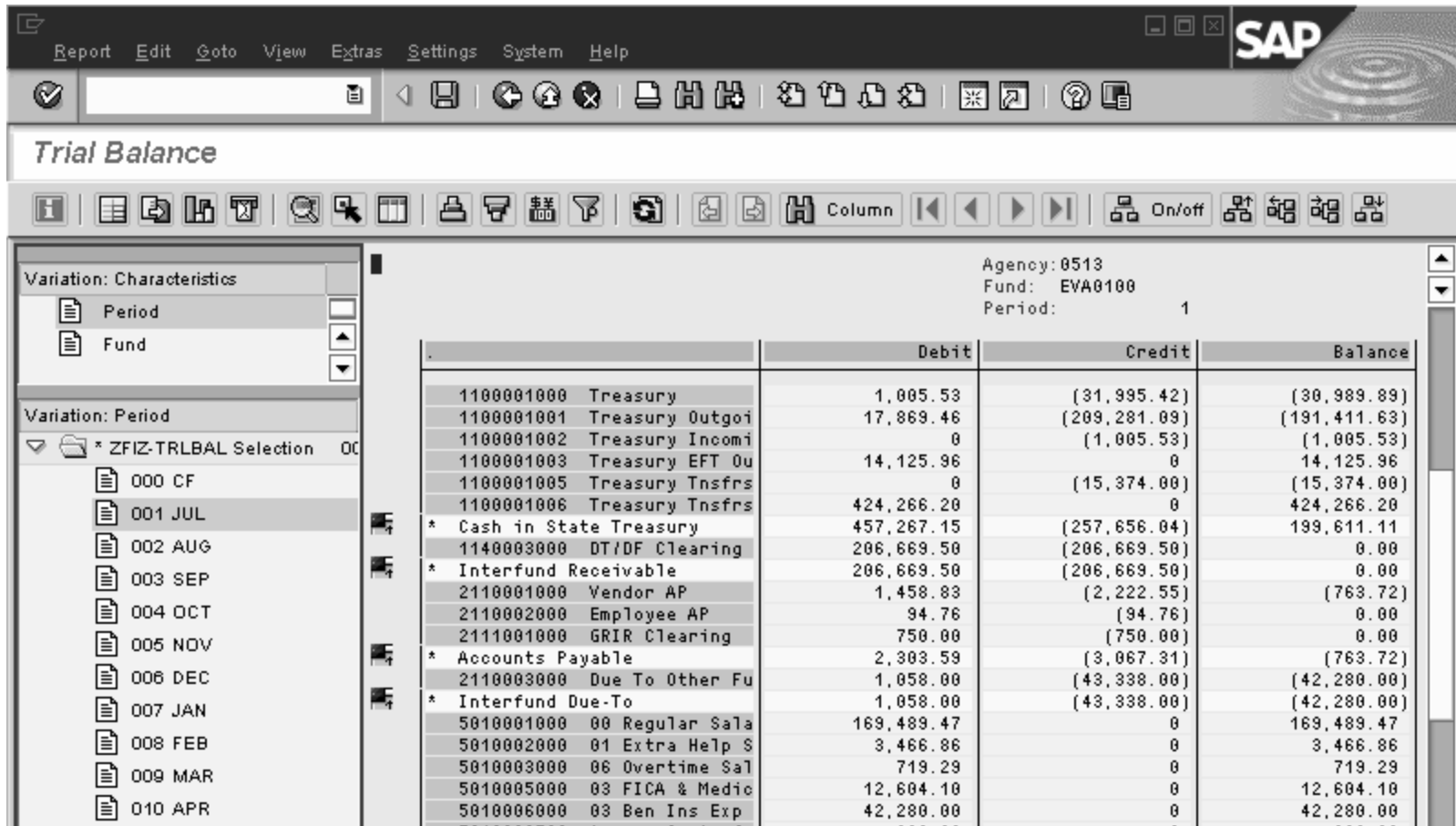
Trial Balance

Agency: 0513
Fund: EVA0100
Period: 1

	Debit	Credit	Balance
1100001000 Treasury	1,005.53	(31,995.42)	(30,989.89)
1100001001 Treasury Outgoi	17,869.46	(209,281.09)	(191,411.63)
1100001002 Treasury Incomi	0	(1,005.53)	(1,005.53)
1100001003 Treasury EFT Ou	14,125.96	0	14,125.96
1100001005 Treasury Tnsfrs	0	(15,374.00)	(15,374.00)
1100001006 Treasury Tnsfrs	424,266.20	0	424,266.20
* Cash in State Treasury	457,267.15	(257,656.04)	199,611.11
1140003000 DT/DF Clearing	206,669.50	(206,669.50)	0.00
* Interfund Receivable	206,669.50	(206,669.50)	0.00
2110001000 Vendor AP	1,458.83	(2,222.55)	(763.72)
2110002000 Employee AP	94.76	(94.76)	0.00
2111001000 GRIR Clearing	750.00	(750.00)	0.00
* Accounts Payable	2,303.59	(3,067.31)	(763.72)
2110003000 Due To Other Fu	1,058.00	(43,338.00)	(42,280.00)
* Interfund Due-To	1,058.00	(43,338.00)	(42,280.00)
5010001000 00 Regular Sala	169,489.47	0	169,489.47
5010002000 01 Extra Help S	3,466.86	0	3,466.86
5010003000 06 Overtime Sal	719.29	0	719.29
5010005000 03 FICA & Medic	12,604.10	0	12,604.10
5010006000 03 Ben Ins Exp	42,280.00	0	42,280.00
5010006500 Agency Cost of	662.92	0	662.92
5010007000 03 Retirement E	19,726.86	0	19,726.86
5010008000 03 Unemploy Com	1,058.00	0	1,058.00
* Salary Expense	250,007.50	0	250,007.50

100 saptst INS

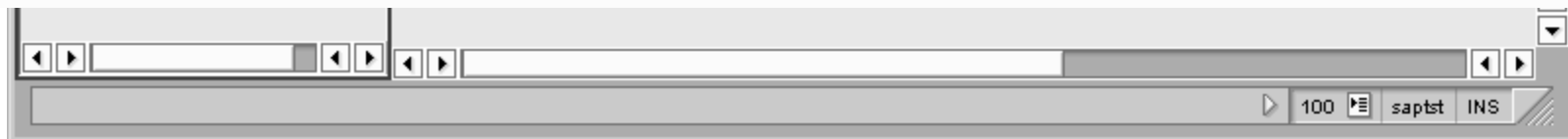
You
learn
This



The screenshot shows the SAP Trial Balance report for Agency 0513, Fund EVA0100, and Period 1. The report is displayed in a table with columns for Debit, Credit, and Balance. The left sidebar shows the selection path: Variation: Characteristics, Period, Fund, and Variation: Period, with *ZFIZ-TRLBAL Selection selected. The bottom status bar shows the page number 100, the user name saptst, and the program name INS.

	Debit	Credit	Balance
1100001000 Treasury	1,005.53	(31,995.42)	(30,989.89)
1100001001 Treasury Outgoi	17,869.46	(209,281.09)	(191,411.63)
1100001002 Treasury Incomi	0	(1,005.53)	(1,005.53)
1100001003 Treasury EFT Ou	14,125.96	0	14,125.96
1100001005 Treasury Tnsfrs	0	(15,374.00)	(15,374.00)
1100001006 Treasury Tnsfrs	424,266.20	0	424,266.20
* Cash in State Treasury	457,267.15	(257,656.04)	199,611.11
1140003000 DT/DF Clearing	206,669.50	(206,669.50)	0.00
* Interfund Receivable	206,669.50	(206,669.50)	0.00
2110001000 Vendor AP	1,458.83	(2,222.55)	(763.72)
2110002000 Employee AP	94.76	(94.76)	0.00
2110001000 GRIR Clearing	750.00	(750.00)	0.00
* Accounts Payable	2,303.59	(3,067.31)	(763.72)
2110003000 Due To Other Fu	1,058.00	(43,338.00)	(42,280.00)
* Interfund Due-To	1,058.00	(43,338.00)	(42,280.00)
5010001000 00 Regular Sala	169,489.47	0	169,489.47
5010002000 01 Extra Help S	3,466.86	0	3,466.86
5010003000 06 Overtime Sal	719.29	0	719.29
5010005000 03 FICA & Medic	12,604.10	0	12,604.10
5010006000 03 Ben Ins Exp	42,280.00	0	42,280.00

The trial balance for one fund for one period is selected.



The screenshot shows the SAP Trial Balance interface. The menu bar at the top includes Report, Edit, Goto, View, Extras, Settings, System, and Help. The toolbar contains various icons for file operations and navigation. The 'On/off' button, located in the top right of the toolbar, is circled in red. The main window displays the Trial Balance for Agency: 0510, Fund: EVA0100, and Period: 1. The table lists various accounts with their respective Debit, Credit, and Balance values.

	Debit	Credit	Balance
1100001000 Treasury	1,005.53	(31,995.42)	(30,989.89)
1100001001 Treasury Outgoi	17,869.46	(209,281.09)	(191,411.63)
1100001002 Treasury Incomi	0	(1,005.53)	(1,005.53)
1100001003 Treasury EFT Ou	14,125.96	0	14,125.96
1100001005 Treasury Tnsfrs	0	(15,374.00)	(15,374.00)
1100001006 Treasury Tnsfrs	424,266.20	0	424,266.20
* Cash in State Treasury	457,267.15	(257,656.04)	199,611.11
1140003000 DT/DF Clearing	206,669.50	(206,669.50)	0.00
* Interfund Receivable	206,669.50	(206,669.50)	0.00
2110001000 Vendor AP	1,458.83	(2,222.55)	(763.72)
2110002000 Employee AP	94.76	(94.76)	0.00
2110001000 GRIR Clearing	750.00	(750.00)	0.00
* Accounts Payable	2,303.59	(3,067.31)	(763.72)
2110003000 Due To Other Fu	1,058.00	(43,338.00)	(42,280.00)
* Interfund Due-To	1,058.00	(43,338.00)	(42,280.00)
5010001000 00 Regular Sala	169,489.47	0	169,489.47
5010002000 01 Extra Help S	3,466.86	0	3,466.86
5010003000 06 Overtime Sal	719.29	0	719.29
5010005000 03 FICA & Medic	12,604.10	0	12,604.10
5010006000 03 Ben Ins Exp	42,280.00	0	42,280.00

To make the screen easier to view, you can turn the menu bar on and off by clicking the Navigation on/off button at the top of the trial balance.

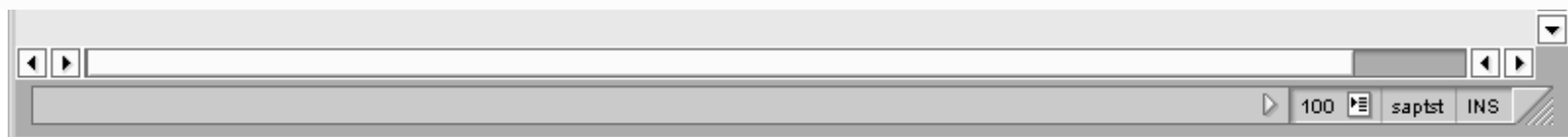
Report Edit Goto View Extras Settings System Help

Trial Balance

Agency: 0513
Fund: EVA0100
Period: 1

	Debit	Credit	Balance
1100001000 Treasury	1,005.53	(31,995.42)	(30,989.89)
1100001001 Treasury Outgoi	17,869.46	(209,281.09)	(191,411.63)
1100001002 Treasury Incomi	0	(1,005.53)	(1,005.53)
1100001003 Treasury EFT Ou	14,125.96	0	14,125.96
1100001005 Treasury Tnsfrs	0	(15,374.00)	(15,374.00)
1100001006 Treasury Tnsfrs	424,266.20	0	424,266.20
* Cash in State Treasury	457,267.15	(257,656.04)	199,611.11
1140003000 DT/DF Clearing	206,669.50	(206,669.50)	0.00
* Interfund Receivable	206,669.50	(206,669.50)	0.00
2110001000 Vendor AP	1,458.83	(2,222.55)	(763.72)
2110002000 Employee AP	94.76	(94.76)	0.00
2110001000 GRIR Clearing	750.00	(750.00)	0.00
* Accounts Payable	2,303.59	(3,067.31)	(763.72)
2110003000 Due To Other Fu	1,058.00	(43,338.00)	(42,280.00)
* Interfund Due-To	1,058.00	(43,338.00)	(42,280.00)
5010001000 00 Regular Sala	169,489.47	0	169,489.47
5010002000 01 Extra Help S	3,466.86	0	3,466.86
5010003000 06 Overtime Sal	719.29	0	719.29
5010005000 03 FICA & Medic	12,604.10	0	12,604.10
5010006000 03 Ben Ins Exp	42,280.00	0	42,280.00
5010006500 Agency Cost of	662.92	0	662.92

The display as it appears with the navigation bar turned off.



Trial Balance

What the Accounts Mean

- The first accounts appearing in the trial balance are the Balance Sheet Accounts
- These include Assets, Liabilities, and Fund Equity.
- Asset accounts will always start with 1
- Liability accounts will always start with 2
- Fund equity accounts will always start with 3



Asset Accounts

- Asset accounts represent cash, equipment, land, buildings, etc. that are owned by a fund.
- An increase in an asset account is represented by a debit (+) to the account and a decrease is represented by a credit (-).



Asset Account Examples

1000513001	CJ DEF 0513 # 0
1010102000	Change Funds
1010103000	Petty Cash
* Cash On Hand	
1100001000	Treasury
1100001001	Treasury Outgoi
1100001002	Treasury Incomi
1100001003	Treasury EFT Ou
1100001005	Treasury Tnsfrs
1100001006	Treasury Tnsfrs
* Cash in State Treasury	
1100002000	Non-AASIS House
1102050011	AAB 0205 #001 0
1105130010	SFD 0513 #001
1105130011	SFD 0513 #001 0
1105130012	SFD 0513 #001 I
* Cash in Bank	
1120001000	Invest CD
1120006000	Invest TMMP
* Investments	
1130001100	A/R Closing Onl
* Customer Receivables	
1130001300	Fed. Rec. Accru
* Federal Receivables	
1140002000	Loans to Other
1140003000	DT/DF Clearing
* Interfund Receivable	
1150003000	Cons Inven Bal
* Inventory	

Checking the Treasury Cash Balance

- Before releasing an invoice for payment and before payroll runs, agencies should check the assets in the trial balance that make up the cash in state treasury for that fund.
- These assets are listed in the trial balance and labeled as such.
- To get an accurate treasury balance, the period from selection should be zero and period to should be the current period or 12.



Checking the Treasury Cash Balance: Period Selection

Selection values	
Fiscal year	2004
Period from	
Period to	12



Checking the Treasury Cash Balance

		Debit	Credit	Balance
	1000513001 CJ DEF 0513 # 0	12,755.38	0	12,755.38
	1010102000 Change Funds	1,500.00	0	1,500.00
	1010103000 Petty Cash	1,000.00	0	1,000.00
* Cash On Hand		15,255.38	0	15,255.38
1100001000 Treasury		4,518,925.47	(3,111,670.10)	1,407,255.37
1100001001 Treasury Outgoi		1,128,035.79	(1,767,926.33)	(639,890.54)
1100001002 Treasury Incomi		1,312,220.11	(1,312,220.11)	0.00
1100001003 Treasury EFT Ou		14,125.96	(14,125.96)	0.00
1100001005 Treasury Tnsfrs		0	(477,478.75)	(477,478.75)
1100001006 Treasury Tnsfrs		673,192.20	0	673,192.20
* Cash in State Treasury		7,646,499.53	(6,683,421.25)	963,078.28
1100002000 Non-AASIS House		65,287.78	(175.00)	65,112.78

Checking the Cash Balance

- If your fund has cash in a local bank instead of the treasury, it will be necessary to check the cash balance in the trial balance before entering transactions in AASIS.

1100001002	Cash in State Treasury - Incom	46,250.00	(46,250.00)	
*	Cash in State Treasury	46,250.00	(46,250.00)	
1105730010	CASH IN BANK QTI 0573 - ACCOU	223,530.93		223,530.93
1105730011	CASH IN BANK QTI 0573 - ACCOU	733.35	(376,473.91)	(375,740.56)
1105730012	CASH IN BANK QTI 0573 - ACCOU	521,778.16		521,778.16
*	Cash in Bank	746,042.44	(376,473.91)	369,568.53

Due to/Due From clearing

- This fund is listed as an asset; however, it may have a credit balance if your fund owes money to another fund.
- Any balance in the Due to/Due from clearing should be considered temporary and your agency should take steps to clear them out if necessary.

1140003000 Due To / Due From Clearing	205,411.01	(205,411.01)	
** Interfund Receivable	205,411.01	(205,411.01)	
1000150000	0.00	0.00	0.00

Due to/Due From clearing

- Many of the Due to/Due from balances result from payroll expensing. A liability (Due to) is created for the agency's expensing fund to the Payroll Paying Fund.
- Agencies can determine the amount owed by double clicking on the balance of the Due to/Due from account and choosing the Totals Records from Table ZFINLEDT. The resulting report will show the amount due (if any) to the Payroll Fund.
- The form for Payroll Fund Transfers is located on the AASIS Web Site.

SAP

List Edit Goto Extras Settings System Help

Totals Records from Table ZFINLEDT

Choose Save

Ld	Year	CoCd	Account	BA	Fund	SBA	Fund	Bal. c/f TC 0	Total TC
Z1	2004	ARK	1140003000	0513	EVA0100	0610	PAYROLL	0.00	206,669.50-
Z1	2004	ARK	1140003000	0513	EVA0100	0610	PAYROLL	0.00	206,669.50-
*	2004	ARK					PAYROLL	0.00	0.00
**	2004	ARK						0.00	0.00
***		ARK						0.00	0.00
**** Version 1								0.00	0.00
***** Record type 0								0.00	0.00
*****								0.00	0.00

The amount due (0 in this example) is shown in the Total TC column balance. If there was a balance carried forward from a previous fiscal year, it would be shown in the Bal. c/f TC column.

Fixed Assets

- Assets are divided in the Trial Balance between modified accrual and full accrual assets.
- When an asset is purchased, it is immediately expensed (modified accrual depreciation)
- The asset is entered again and expensed over time according to its expected useful life (full accrual depreciation).



Fixed Assets

- Depreciation will be listed as a credit to the asset accounts and the total of the assets less depreciation will be given.



* Interfund Receivable	
1990130000	Buildings (Modified)
1990150000	Equipment (Modified)
1990150001	Equipmt(Modified)NBR
1990180000	Library Holdgs (Mod)
1990180001	Library Hldg(Mod)NBR
* Modified Accrual Fixed Assets	
1991310000	Land (Full CAFR DFA)
1991311000	Land FullContra CAFR
1991340000	Buildings Full CAFR
1991341000	Buildings (F Contra)
1991360000	Equipment Full CAFR
1991361000	Equip. F Contra CAFR
1991370000	Low Val Equip (Full)
1991371000	LVE (Full Contra)
1991390000	Library Holdgs(Full)
1991391000	Lib Hldgs(F Contra)
1991400000	Oth TangIntang(Full)
1992100000	AC Dep Lnd Imp(Full)
1992300000	AC Dep Bldg(Full)
1992500000	AC Dep Equipmnt(Full)
1992600000	AC Dep LV Equip(Full)
1992800000	AC Dp Lb Hldng(Full)
1992900000	AcD TgItng Ast(Full)
1992910000	AC Dp Infrstc (Full)
* Full Accrual Fixed Assets	



Liability Accounts

- Liability accounts represent amounts owed by a fund.
- An increase in a liability account is represented by a credit (-) to the account and a decrease is represented by a debit (+).



Liability Account Examples

2110001000	Vendor AP
2110001100	Vendor Accrued Liab
2110001200	Unsettled Inv Pay
2110001300	Misc Accts Pay
2110002000	Employee AP
2110003000	Due To Other Funds
2110004000	Due To Otr Fd-Manual
2111001000	GRIR Clearing
2112001000	Grants AP Fed
2112002000	Grants AP Oth Gov
2112003000	Grants AP Non Gov
2114001000	Capital Lease AP
2114002000	Land Sales Escrow AP
2114003000	Claims IBNR
2115001000	Sal Accrued AP
2115001100	Sal Accrued MAdj AP
2115002000	Sal Taxes EE/ER AP
2115003000	Sal EE/ER MDed/MchAP
2115004000	Sav Bond EE AP Conv
2115004001	Savings Bond EE AP
2115005000	Sal EE/ER MAdj AP
2120002000	Sales Tax AP
2120002100	Sales Tax AP ME
2120002200	Sales/Use Tax Pay Re
2120003000	Use Tax Payable
2120003100	Use Tax Payable ME
2130001000	Deferred Revenue
2130002000	Adv from Oth Govts
2140001000	Deferred Int Liab
2140002000	Accr Interest Leasin

GR/IR Clearing

- The Goods Receipt / Invoice Receipt account is classified as a liability, but may have a debit balance.
- GR/IR is credited when goods are received on a purchase order. GR/IR is debited when the invoice payment is entered. Thus, any imbalances in GR/IR are created when the invoice does not match the goods receipt.

Fund Equity Accounts

- Fund equity accounts represent the value of a fund. That is, the difference between the assets and liabilities of a fund.
- An increase in a fund equity account is represented by a credit (-) to the account and a decrease is represented by a debit (+).
- When fund balances were brought into AASIS from AFGM, the cash was debited and the Fund Equity account was credited.

Fund Equity Account Examples

Id	G/L acct	Short text
	300000000000	Fund Equity Clearing
	300000010000	FB Contrib/RetireSys
	300000012000	NtAssetTrst Hlth/Lif
	300000013000	NtAssetTrst Other
	300000020000	Fund Balance
	300000030000	NA InvCap NetRel Deb
	300000040000	Net Asset Restricted
	300000050000	Amt Avail Debt Svc
	300000060000	Rest Asset Cust Dep
	300000070000	FB Inventory
	390142100000	InvGFS WoA(Modified)
	390210000000	Inv GFA Lnd Imp (Mod
	390210100000	Inv GFA Land (Mod)
	390220000000	Inv GFA Easemen(Mod)
	390230000000	Inv GFA Bldg (Mod)
	390240000000	Inv GFA LHI (Modifie
	390250000000	Inv GFA Equip (Mod)
	390260000000	Inv GFA LVE(Modified
	390280000000	InvGFA Libhold(Mod)
	390290000000	InvGFA TgIttnAst(Mod)
	390291000000	InvGFAInfrstct (Mod)
	390292000000	Inv GFA AUC (Mod)

Trial Balance

What the Accounts Mean

- The next accounts appearing in the trial balance are the Revenue and Expenditure Accounts
- Revenue accounts will always start with 4
- Expenditure accounts will always start with 5

Revenue Accounts

- Revenue accounts represent money collected by a fund.
- An increase in a revenue account is represented by a credit (-) to the account and a decrease is represented by a debit (+).
- This is often confusing to non-accountants, who may wonder why revenues are always seen as negatives.

Why do we credit revenue accounts to increase them?

- This is explained by accounting procedure. Remember that an accounting entry always has to balance (debits must equal credits).
- Receiving the revenue (a credit) causes an increase in the cash asset (a debit) and the transaction balances.

Types of Revenue

- Revenue for the state is not always tax revenue.
- State agencies' revenues can include federal grants, sales, tuition charged by colleges, and admission fees to parks, to name a few.



Revenue Account Examples

Id	G/L acct	Short text
	4010004000	Estimated Corp Tax
	4010005000	Individual Inc Tax
	4010006000	Ind Est Inc Tax
	4010007000	WH Qtrly Income Tax
	4010008000	Cigarette Tax
	4010009000	Cigar & Tobacco Tax
	4010010000	Severance Tax 3/4
	4010011000	Estate Tax
	4010012000	Premium Tax Ins Co
	4010013000	Beer Tax
	4010014000	Beer Enforcement 271
	4010015000	Liquor Tax
	4010016000	Liq Enforce \$.20/case
	4010017000	Native Wine 271
	4010018000	Wine Enforce \$.05
	4010019000	Imported Wine Tax
	4010020000	Imported Wine 424
	4010021000	Wine Enforce 424
	4010022000	Wine Tax 1052
	4010023000	Prem Tax Work Comp
	4010024000	Real Est Transf 754
	4010025000	CigPaper ExcTax 1045
	4010026000	Liq Tax 1.00/.50/cs
	4010027000	Bingo Tax 939
	4010028000	DUI DL Reinstate 863
	4010029000	Health Care Prov 4
	4011001000	Vending Decal 928
	4011002000	Racing Fees Horse
	4011003000	Racing Fees Dog
	4011004000	ABC Transcripts 790



Expenditure Accounts

- Expenditure accounts represent money spent by a fund on operations.
- An increase in a expenditure account is represented by a debit (+) to the account and a decrease is represented by a credit (-).
- This is also confusing to non-accountants. It seems as though you should subtract expenditures from the fund, since that's what you do in your checkbook.

Why do we debit expenditure accounts to increase them?

- This is also explained by accounting procedure. Remember that an accounting entry always has to balance (debits must equal credits).
- The expense (a debit) causes a decrease in the cash asset (a credit) or an increase in the payable liabilities (a credit) and the transaction balances.



Expenditure Account Examples

501000010000	00 Regular Salaries
501000020000	01 Extra Help Sal
501000030000	06 Overtime Salaries
501000040000	07 Supp Emerg Sal
501000050000	03 FICA & Medic Exp
501000060000	03 Ben Ins Exp HAL
501000065000	Agency Cost of ARCAP
501000070000	03 Retirement Exp
501000080000	03 Unemploy Comp Exp
501000090000	03 Worker Comp Exp
501000100000	03 Work Comp Prem Tx
501000110000	16 Fixed Uniform All
501000120000	08 Fixed Trav Allow
501000130000	02 Fixed Housing All
501000140000	02 Fixed Uniform All
501000150000	02 Fixed Trav Allow
501000900000	Comp Absence Exp
502000010000	Postage
502000020000	Telecomm Wired
502000030000	Telecomm Wireless
502000040000	Network Services Exp
502000050000	Freight
503000010000	Printing
503000020000	Bind Copy Collate
503000030000	Advertise Clip Svc
503000040000	Film Processing
503000050000	02-Bldg & Grds Maint
503000060000	Pub Facility M&O
503000070000	Hauling & Moving Exp
503000080000	Office Equip Maint



Miscellaneous Accounts

- Miscellaneous general ledger accounts include such items as revenue distributions, prior year warrant cancellations and fund transfers.
- These accounts always begin with a 6.



Miscellaneous Account Examples

600000030000	Recap Excess Gen Rev
601000000000	GainLos FA(Modified)
601000010000	Sales Tax Over
601100000000	GainLoss FA(Full)
602000010000	In Kind Contrib
602000020000	Agy Produced Goods
602000030000	Other Donations
602000040000	Title XIX Matching
603000010000	Proceeds Sale Bonds
603000020000	Proc Sale Cert Indeb
606000010000	Grnt/Aid Frm Oth Agy
606000020000	Intra-Agy Xfers In
606000030000	Inter-Agy Xfers In
606000040000	Gen Rev Dist Xfer In
606100010000	Grnt/Aid To Othr Agy
606100020000	Intra-Agy Xfers Out
606100030000	Inter-Agy Xfers Out
606100040000	Gen Rev Dis Xfer Out
607000010000	Transfer Fees
607000020000	Cash Service Charge
608000010000	REF TO EXP-CURR YEAR
608000020000	Client Overpayments
608000030000	Do Not Use
608000040000	GAAP Full Acc Offset
608000050000	BILL TO ACCOUNT
608000060000	LODGING DEPOSITS
608000070000	DIRECT BILL
608000080000	GUEST LEDGER
608000090000	CUST SURETY BOND DEP
608000100000	DO NOT USE

Other Trial Balance Tips

- Notice that the trial balance is organized and subtotaled.
- You can collapse the whole report and only see the subtotals by going to the end of the report and clicking the Balance collapse button and then expanding it.
- You can then expand any part of the report by clicking the expand button next to its total.



Report Edit Goto View Extras Settings System Help

Trial Balance

5080006000	Association & Membership	1,436.00	(185.00)	1,251.00	
5080007000	Tuition & Course Materia	6,400.00		6,400.00	
5080009000	Janitorial Service	58.00	(58.00)		
5080010000	Laundry & Uniform Servic	2,972.00	(117.08)	2,854.92	
5080014000	Trash Pickup Services	556.00		556.00	
5080019000	Vehicle License & Title	139.75		139.75	
5080022000	Other Expenses & Service	7,469.61		7,469.61	
**	Other Expenses & Services	19,275.27	(360.08)	18,915.19	
5090005000	Fuel Purchases	1,523.29		1,523.29	
5090006000	Office Supplies	4,917.44	(255.34)	4,662.10	
5090007000	Educational Supplies & M	15,455.49	(95.37)	15,360.12	
5090008000	Promotional Materials	403.95		403.95	
5090013000	02 - Firearms, Public Sa	415.00		415.00	
5090018000	Subscriptions & Publicat	401.77		401.77	
5090019000	Food Purchases	211.77		211.77	
5090022000	02 - Kitchen Janitorial	2,736.82	(198.70)	2,538.12	
5090026000	Data Processing Supplies	45.07		45.07	
5090027000	Software/Licenses	264.93		264.93	
**	Commodities, Materials & Supplies	26,375.53	(549.41)	25,826.12	
5110007000	Sales and Use Tax	182.42		182.42	
5110011000	Penalties and Interest	200.76		200.76	
**	Refunds, Taxes & Claims	383.18		383.18	
5120004000	Equipment Expense	17,841.11		17,841.11	
**	TBD	17,841.11		17,841.11	
6060002000	Intra-Agency Transfers I	66,402.54	(1,244,381.72)	(1,177,979.18)	
6060003000	Inter-Agency Transfers I		(55,706.00)	(55,706.00)	
6060004000	General Revenue Distribu		(471,763.89)	(471,763.89)	
6061002000	Intra-Agency Transfers 0	713,220.54	(34,750.54)	678,470.00	
**	Transfers In	779,623.08	(1,806,602.15)	(1,026,979.07)	
***	BALANCE	7,546,031.48	(7,546,031.48)		

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The Balance collapse button



Report Edit Goto View Extras Settings System Help

Trial Balance

Report Data: Report group: ZFIT Trial Balance sheet
Report name: Z-TRLBAL Trial Balance
Date of last change: 12/14/2001
Changed by: WWGOODMAN

Data Selection: Fiscal year 2002 selection Date: 04/01/2002
Period from 0 output Date: 04/01/2002
Period to 10
Account range/group ZFI-TRIAL-BALANCE
Business area range/group 0543
Fund range/group *

Client: 100 Production Page: 1

Agency: 0543
Fund: *
Period: 0..10

	Debit	Credit	Balance
*** BALANCE	7,546,031.48	(7,546,031.48)	

Page: 2

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Now click the expand button.



Report Edit Goto View Extras Settings System Help

Trial Balance

** Cash On Hand	136,806.00	(136,806.00)	
** Cash in State Treasury	3,920,150.18	(2,986,886.88)	933,263.30
** Cash in Bank	253,639.87		253,639.87
** Interfund Receivable	1,212,567.97	(1,348,799.53)	(136,231.56)
** Accumulated Depreciation	34,542.31	(2,195.26)	32,347.05
** Vendor Payables	176,911.20	(180,307.44)	(3,396.24)
** Interfund Due-To	7,583.71	(7,583.71)	
** Accounts Payable-Goods Received	24,539.97	(34,538.61)	(9,998.64)
** Fund Balance		(912,603.76)	(912,603.76)
** SR (3.0) - Taxes	648.00		648.00
** OR - Grants and Reimbursements		(80,000.00)	(80,000.00)
** Federal Grants and Reimbursements		(20,730.00)	(20,730.00)
** Salary Expense	860,800.45	(27,350.92)	833,449.53
** Communication & Transp. of Commoditi	12,547.19		12,547.19
** Printing & Advertising	11,875.22	(298.00)	11,577.22
** Repairing & Servicing	7,459.32		7,459.32
** Utilities & Rent	29,599.81	(419.73)	29,180.08
** Travel & Subsistence	2,844.11		2,844.11
** Professional Services & Fees	78.00		78.00
** Insurance & Bonds	9,940.00		9,940.00
** Other Expenses & Services	19,275.27	(360.08)	18,915.19
** Commodities, Materials & Supplies	26,375.53	(549.41)	25,826.12
** Refunds, Taxes & Claims	383.18		383.18
** TBD	17,841.11		17,841.11
** Transfers In	779,623.08	(1,806,602.15)	(1,026,979.07)
*** BALANCE	7,546,031.48	(7,546,031.48)	

Y_DEV_80000025 sapap03 OVR

The trial balance as it appears with only the totals displayed.

Y_DEV_80000025 sapap03 OVR



Report Edit Goto View Extras Settings System Help

Trial Balance

** Interfund Due-To	7,583.71	(7,583.71)	
** Accounts Payable-Goods Received	24,539.97	(34,538.61)	(9,998.64)
** Fund Balance		(912,603.76)	(912,603.76)
** SR (3.0) - Taxes	648.00		648.00
** OR - Grants and Reimbursements		(80,000.00)	(80,000.00)
** Federal Grants and Reimbursements		(20,730.00)	(20,730.00)
** Salary Expense	860,800.45	(27,350.92)	833,449.53
** Communication & Transp. of Commoditi	12,547.19		12,547.19
** Printing & Advertising	11,875.22	(298.00)	11,577.22
** Repairing & Servicing	7,459.32		7,459.32
** Utilities & Rent	29,599.81	(419.73)	29,180.08
5050001000 02 - Mileage	1,295.14		1,295.14
5050002000 09 - Mileage	86.42		86.42
5050003000 02 - Meals & Lodging	820.37		820.37
5050004000 09 - Meals & Lodging	281.18		281.18
5050018000 09 - Conferences & Semin	361.00		361.00
** Travel & Subsistence	2,844.11		2,844.11
** Professional Services & Fees	78.00		78.00
5070003000 Building & Contents Insu	6,863.00		6,863.00
5070007000 Other Insurance	3,077.00		3,077.00
** Insurance & Bonds	9,940.00		9,940.00
** Other Expenses & Services	19,275.27	(360.08)	18,915.19
** Commodities, Materials & Supplies	26,375.53	(549.41)	25,826.12
** Refunds, Taxes & Claims	383.18		383.18
** TBD	17,841.11		17,841.11
** Transfers In	779,623.08	(1,806,602.15)	(1,026,979.07)
*** BALANCE	7,546,031.48	(7,546,031.48)	

General ledger accounts can be displayed for any of the totals by expanding them.

Y_DEV_80000025 sapap03 OVR

How to See More Detail in the Trial Balance

- To see line item detail, double-click on any number.
- For faster run time, try to narrow your search by selecting the fund and period if possible.
- AASIS will display each line item transaction that makes up that total.
- From the transaction, you can double click again to go to the actual document.



Report Edit Goto View Extras Settings System Help

Trial Balance

Agency: 0543
Fund: ETE1500
Period: 8

On/off

Variation: Characteristics

- Business area
- Period
- Fund

Variation: Fund

- * Fund group
 - 1960100 1960100
 - 1963000 1963000
 - ETE0000 ETE0000
 - ETE0100 ETE0100
 - ETE1500 ETE1500
 - ETE2000 ETE2000

	Debit	Credit	Balance
1100001000 Cash in State Treasury			
1100001001 Cash in State Treasury -		(30,217.25)	(30,217.25)
1100001002 Cash in State Treasury -	27,853.00		27,853.00
** Cash in State Treasury	27,853.00	(30,217.25)	(2,364.25)
1140003000 Due To / Due From Cleari	19,431.76	(19,431.76)	
** Interfund Receivable	19,431.76	(19,431.76)	
1990150000 Equipment (Modified)			
** Accumulated Depreciation			
2110001000 Vendor Accounts Payable	8,033.38	(8,033.38)	
2110001300 Miscellaneous Accounts P	759.85	(759.85)	
2110002000			
2111001000 Goods Receipt/Invoice Re			
** Accounts Payable-Goods Received			
3000000000 Fund Equity Clearing			
** Fund Balance			
5010001000 00 - Regular Salaries	4,269.16		4,269.16
5010002000 01 - Extra Help Salaries	13,653.80		13,653.80
5010005000 03 - FICA & Medicare Exp	1,360.28		1,360.28
5010006000 03 - Benefits Ins Expens			
5010007000 03 - Retirement Expense	148.52		148.52
** Salary Expense	19,431.76		19,431.76
5020003000 Telecommunications Wirel	49.38		49.38
5020004000 Network Services Expense	2,126.97		2,126.97
5020005000 Freight	11.14		11.14

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Select the item on which you wish to see details and double-click.



Report Edit Goto View Extras Settings System Help

Trial Balance

Variation: Characteristics
 Business area
 Period
 Fund

Variation: Fund
 * Fund group
 1960100 1960100
 1963000 1963000
 ETE0000 ETE0000
 ETE0100 ETE0100
 ETE1500 ETE1500
 ETE2000 ETE2000
 ETE2700 ETE2700
 FTE7300 FTE7300
 KBG38AA KBG38AA
 KBH4301 KBH4301
 KBH4302 KBH4302
 KBH4303 KBH4303
 KBJ5430 KBJ5430
 PVF0100 PVF0100

Agency: 0543
 Fund: ETE1500
 Period: 8

	Debit	Credit	Balance
1100001000 Cash in State Treasury			
1100001001 Cash in State Treasury -		(30,217.25)	(30,217.25)
1100001002 Cash in State Treasury -	27,853.00		27,853.00
			(2,364.25)
	1.76	(19,431.76)	
	1.76	(19,431.76)	
	3.38	(8,033.38)	
	9.85	(759.85)	
	3.23	(8,793.23)	
	6.97	(2,126.97)	
	6.97	(2,126.97)	
** Accounts Payable-Goods Received			
3000000000 Fund Equity Clearing			
** Fund Balance			
5010001000 00 - Regular Salaries	4,269.16		4,269.16
5010002000 01 - Extra Help Salaries	13,653.80		13,653.80
5010005000 03 - FICA & Medicare Exp	1,360.28		1,360.28
5010006000 03 - Benefits Ins Expens			
5010007000 03 - Retirement Expense	148.52		148.52

Choose Report


Totals Records from Table ZFINLEDT
 Actual Line Items for Table ZFINLEDT

☒ Technical names on/off

Select Actual Line Items and click the green check.

5020005000 Freight	11.14	11.14
--------------------	-------	-------

Y_DEV_80000025 sapap03 OVR



List Edit Goto Extras System Help

Actual Line Items for Table ZFINLEDT

FI-SL document Line item detail Legend Other list variant..

Ledger Z1 Fiscal year 2002
Record type 0 Company code ARK
Version 1

D	Doc.no.	LnItm	Pstg date	Account	BA	Doc.no.	Itm	Cost ctr	FA	Fund	Order	WBS element
S	1004976239	000002	02/26/2002	5020004000	0543	19291160	002	373315	VTCH	ETE1500	I0543019	
S	1004976247	000002	02/26/2002	5020004000	0543	19291182	002	373315	VTCH	ETE1500	I0543019	
S	1004976250	000002	02/26/2002	5020004000	0543	19291185	002	373315	VTCH	ETE1500	I0543019	
* Sum total												

A list of transactions will appear. To go to the actual document, select the transaction and double-click.



Y_DEV_80000025 sapap03 OVR



Document Edit Goto Settings Extras Environment System Help

SAP

Document Overview

Choose Save Tax data

Doc.type : KR (Vendor invoice) Normal document					
Doc. number	19291185	Company code	ARK	Fiscal year	2002
Doc. date	02/20/2002	Posting date	02/26/2002	Period	08
Ref.doc.	02272				
Doc.currency	USD				

Itm	PK	Account	Account short text	BA	Fund	Amount	Cost ctr	Text
1	31	9990470	DEPT OF INFORMATION%	0543		708.99-		Account Number 0800
2	40	5020004000	Network Services Exp	0543	ETE1500	708.99	373315	

Document is displayed. Click the header button (hat) to see who entered the document.

FB03 sapap03 OVR



Document Header: Company Code ARK

Document type	KR	Vendor invoice	
Doc.header text			
Lot no.			
Reference	02272	Document date	02/20/2002
		Posting date	02/26/2002
Currency	USD	Posting period	08 / 2002
Ref. procedure	BKPF	Accounting document	
Reference key	0019291185ARK 2002	Log.System	D6B100PCC
Entered by	L1CARR	Transaction	FB60
Entry date	02/26/2002	Time of entry	09:50:06
Changed on		Last update	
Parked by			

☒ ☐

Document header includes the person who did it, the date and time it was entered, and document type, in addition to other data.



Reporting Appropriation



Funds and Appropriation timing differences

- End users may be confused as to why the expenditures in the Budget Reports may not match the expenditures in the Trial Balance.
- The accrual accounting method now used by state government can cause some timing differences in the reports.
- An example of this is the way that AASIS handles the purchase and receipt of goods.

Funds and Appropriation timing differences

- When a purchase requisition is entered into the system, it will show up in the budget report as a commitment. There is no entry in the financial reports.
- When the purchase requisition is turned into a purchase order, the commitment is reduced by the amount of the requisition and increased by the amount of the purchase order. There is still no entry in the financial reports.
- When the goods receipt (MIGO) is entered into the system, the transaction appears in the financial reports. The expense or asset is debited, and GR/IR Clearing is credited. There is no entry in the budget reports.

Funds and Appropriation timing differences

- When the invoice is entered into the system, the GR/IR clearing account is debited in the financial reports and the accounts payable account is credited for the invoice amount.
- At this point, the transaction enters the budget report as an expense. Commitments are reduced by the amount of the invoice. This can create a problem if the commitment was for more than the invoice; although the item has expensed, the commitment difference will continue to take budget, even though it is cleared in the GR/IR.



		Budget (FM)			Funds (FI)			
		Commitments	Expenditures	Total	GR/IR	Accts Payable	Expense	Cash
Purchase Requisition	110	110		110				
Purchase Order	120	-110		0				
		120		120				
Goods Received	120				-120		120	
Invoice Receipt	115				120	-115	-5	
Payment Run		-115	115	-5		115		-115
Automatic Adjustment		-5						
Balance		0	115	115	0	0	115	-115
In this example, an agency enters a purchase requisition for \$110. The requisition is changed to a purchase order for \$120. The goods receipt is for the full amount. The invoice is for \$115. AASIS will automatically adjust the budget and expenditures to reflect the correct amount.								



		Budget (FM)			Funds (FI)			
		Commitments	Expenditures	Total	GR/IR	Accts Payable	Expense	Cash
Purchase Requisition	110	110		110				
Purchase Order	120	-110		0				
		120		120				
Goods Received	60				-60		60	
Invoice Receipt	60				60	-60		
Payment Run		-60	60			60		-60
Balance		60	60	120	0	0	60	-60
<p>In this example, an agency enters a purchase requisition for \$110. The requisition is changed to a purchase order for \$120. The goods receipt is for \$60. Unless the goods receipt is marked as final, AASIS will not adjust the budget down to \$60. AASIS still expects more goods receipts on this purchase order. The additional \$60 commitment will still be holding budget, even though the GR/IR is cleared.</p>								



		Budget (FM)			Funds (FI)			
		Commitments	Expenditures	Total	GR/IR	Accts Payable	Expense	Cash
Purchase Requisition	110	110		110				
Purchase Order	120	-110		0				
		120		120				
Goods Received	60				-60		60	
Invoice Paid by FB60	60					-60	60	
Payment Run			60			60		-60
Balance		120	60	180	-60	0	120	-60
<p>In this example, an agency enters a purchase requisition for \$110. The requisition is changed to a purchase order for \$120. The goods receipt is for \$60. The agency mistakenly pays the invoice using FB60. The result is that the GR/IR is not cleared, expenditures are overstated, and the budget is taken again for the invoice amount.</p>								

Reporting Appropriation

- The Available Budget Report should be used to report appropriation.
- The Available Budget Report replaces the Budget/Actual/Accrual reports that were formerly available.
- The Y_DEV_80000028, Y_DEV_80000043, Y_DEV_80000006, and Y_DEV_80000043 reports should no longer be used.

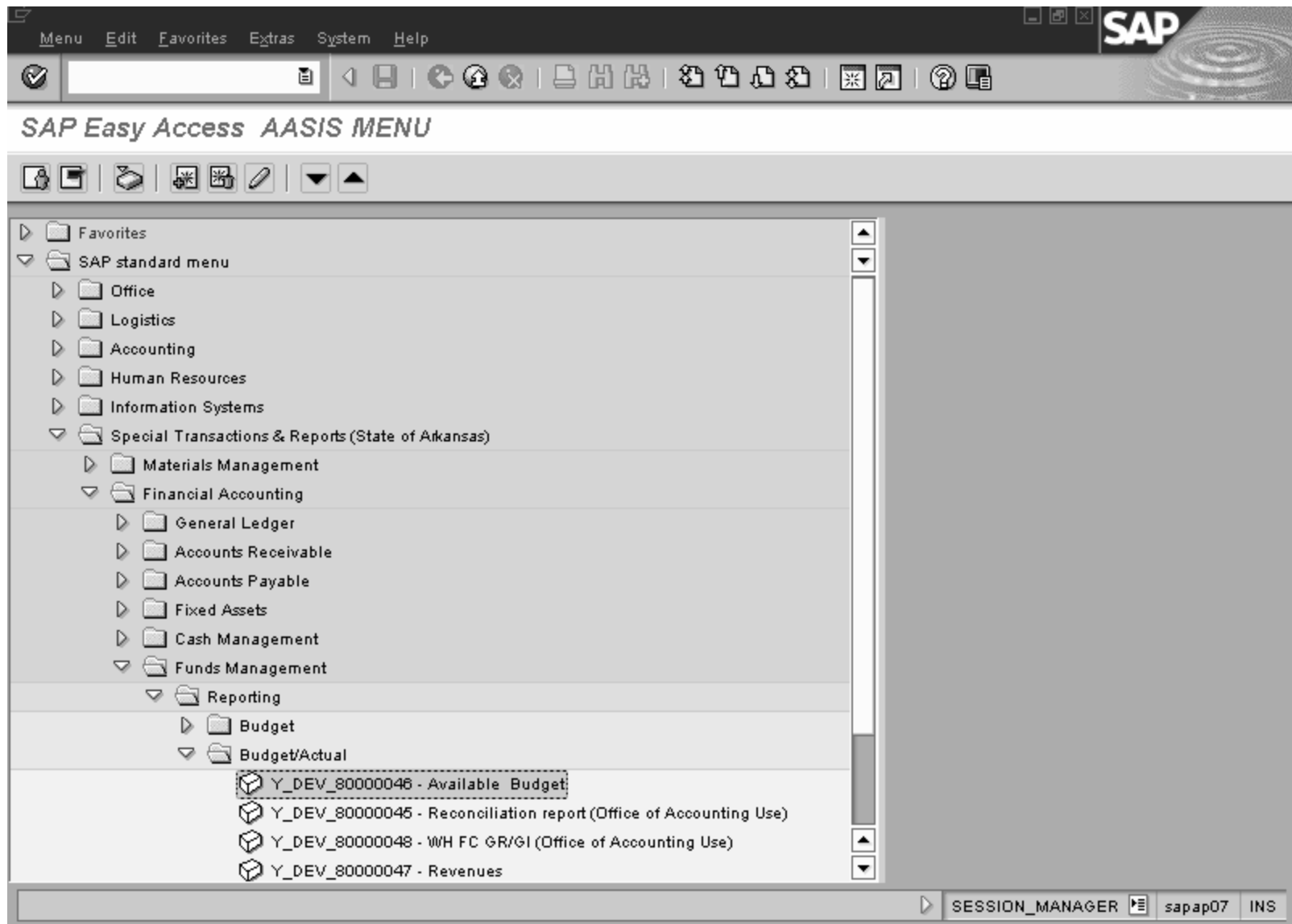
Available Budget

- Key Z000 in the transaction box. The AASIS Menu will appear.
- Special Transactions & Reports (State of Arkansas) > Financial Accounting > Funds Management > Reporting > Budget/Actual > Available Budget
- Or type Y_DEV_80000046 in the command field.



Available Budget

- The Available Budget Report lists original budget, blocks, adjustments, adjusted appropriation, commitments, expenses, and available budget.
- This report can be selected by Customer for fund, FM account assignment and period.





Program Edit Goto System Help

SAP

Selection: Available Budget

Classification

Standard selections

Fund	HSC6101	to
Key date	02/28/2003	
Funds center	272	to
Year commitment item	2003	
Variant	000	
Commitment item		to

Report selections

Agency from/CustFund	998061000	
Fiscal year	2003	2003
Period from	1	July
Period to	12	June

Output type

☒ graphical report-output

☐ Classic drilldown report

Y_DEV_80000046 sapqas INS

Standard Selections:

Enter the Fund and/or Funds center.
Choose a Commitment Item, or leave the field blank to bring up all commitment items associated with that Fund/Funds center assignment.

Program Edit Goto System Help

Selection: Available Budget

Classification

Standard selections

Fund	HSC6101
Key date	02/28/2003
Funds center	272
Year commitment item	2003
Variant	000
Commitment item	

Report selections

Agency from/CustFund	998061000
Fiscal year	2003
Period from	1
Period to	12

Output type

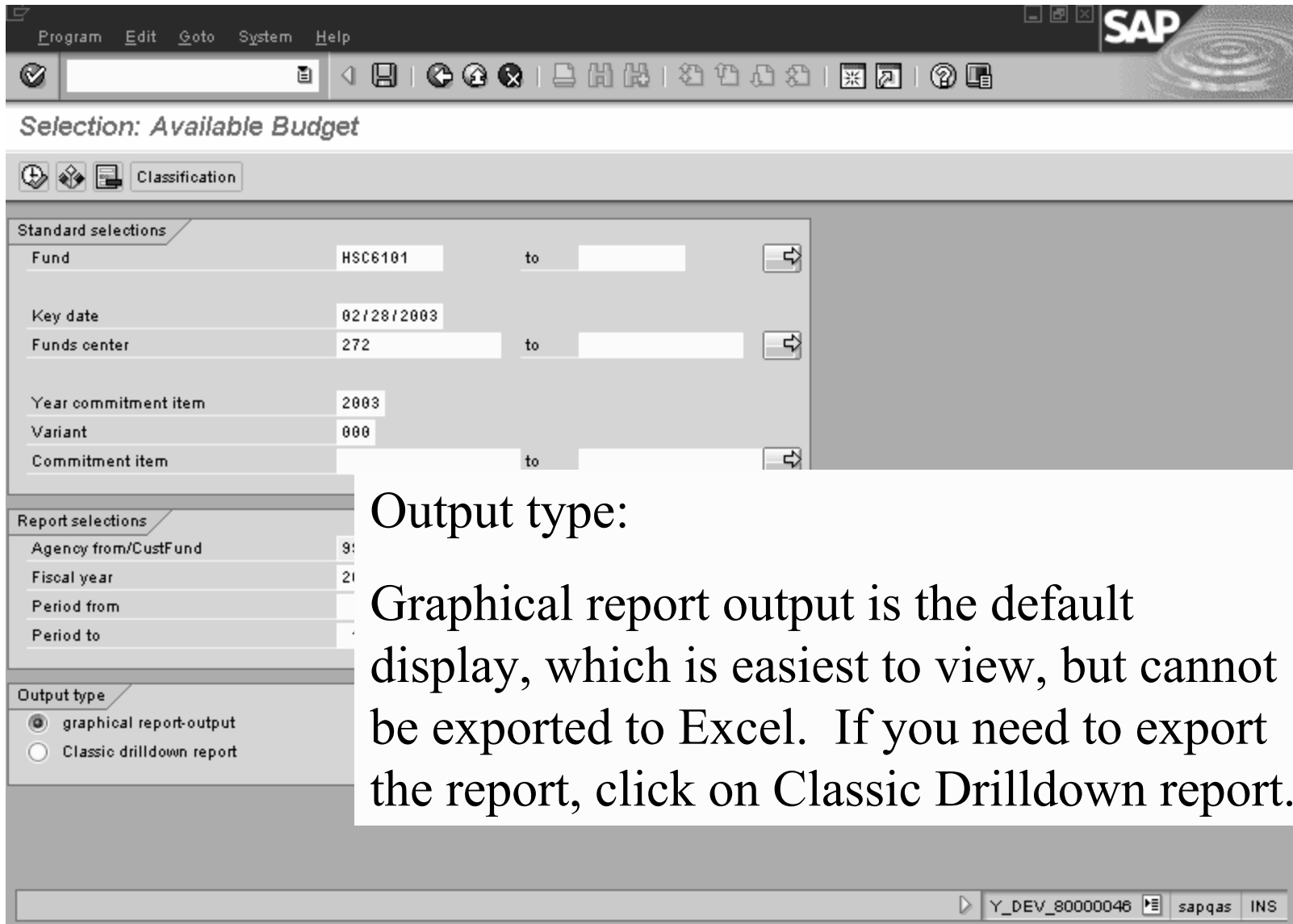
☒ graphical report-output

☐ Classic drilldown report

Y_DEV_80000046 sapqas INS

Report Selections:

Agency from/Customer for Fund is 998 followed by the business area followed by two zeros. This selection can be used to bring up a report for the entire business area. Type in Fiscal Year and period that you want to view. Selecting periods 1-12 will display the remaining budget for the year.



Selection: Available Budget

Classification

Standard selections

Fund	HSC6101	to	
Key date	02/28/2003		
Funds center	272	to	
Year commitment item	2003		
Variant	000		
Commitment item		to	

Report selections

Agency from/CustFund	9
Fiscal year	21
Period from	
Period to	

Output type

☒ graphical report-output

☐ Classic drilldown report

Y_DEV_80000046 sapqas INS

Output type:

Graphical report output is the default display, which is easiest to view, but cannot be exported to Excel. If you need to export the report, click on Classic Drilldown report.



Program Edit Goto System Help

SAP

Selection: Available Budget

Classification

Standard selections

Fund	HSC6101	to		
Key date	02/28/2003			
Funds center	272	to		
Year commitment item	2003			
Variant	000			
Commitment item		to		

Report selections

Agency from/CustFund	998061000	
Fiscal year	2003	2003
Period from	1	July
Period to	12	June

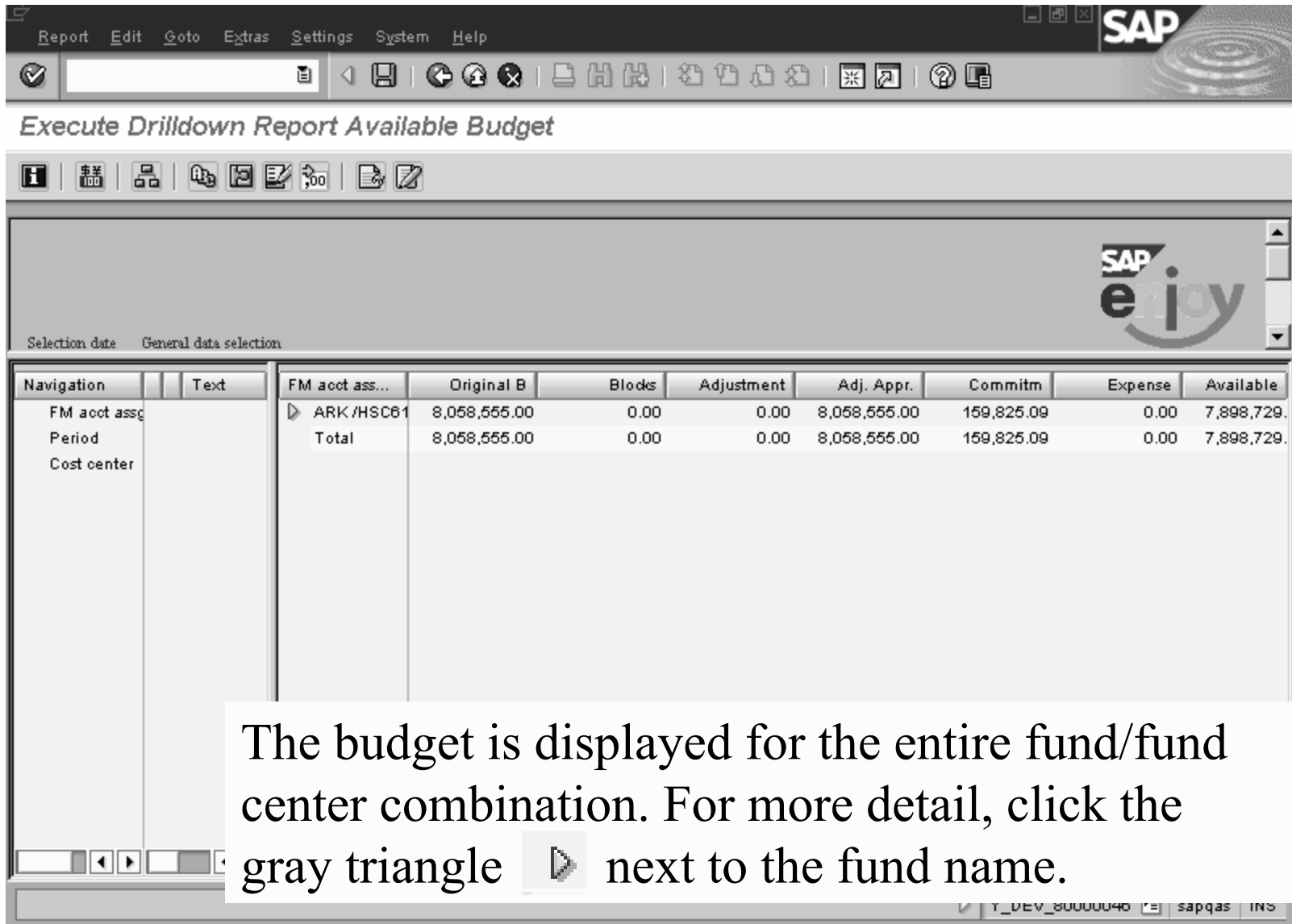
Output type

☒ graphical report-output

☐ Classic drilldown report

When all desired selections have been made, execute the report.

Y_DEV_80000046 sapqas INS

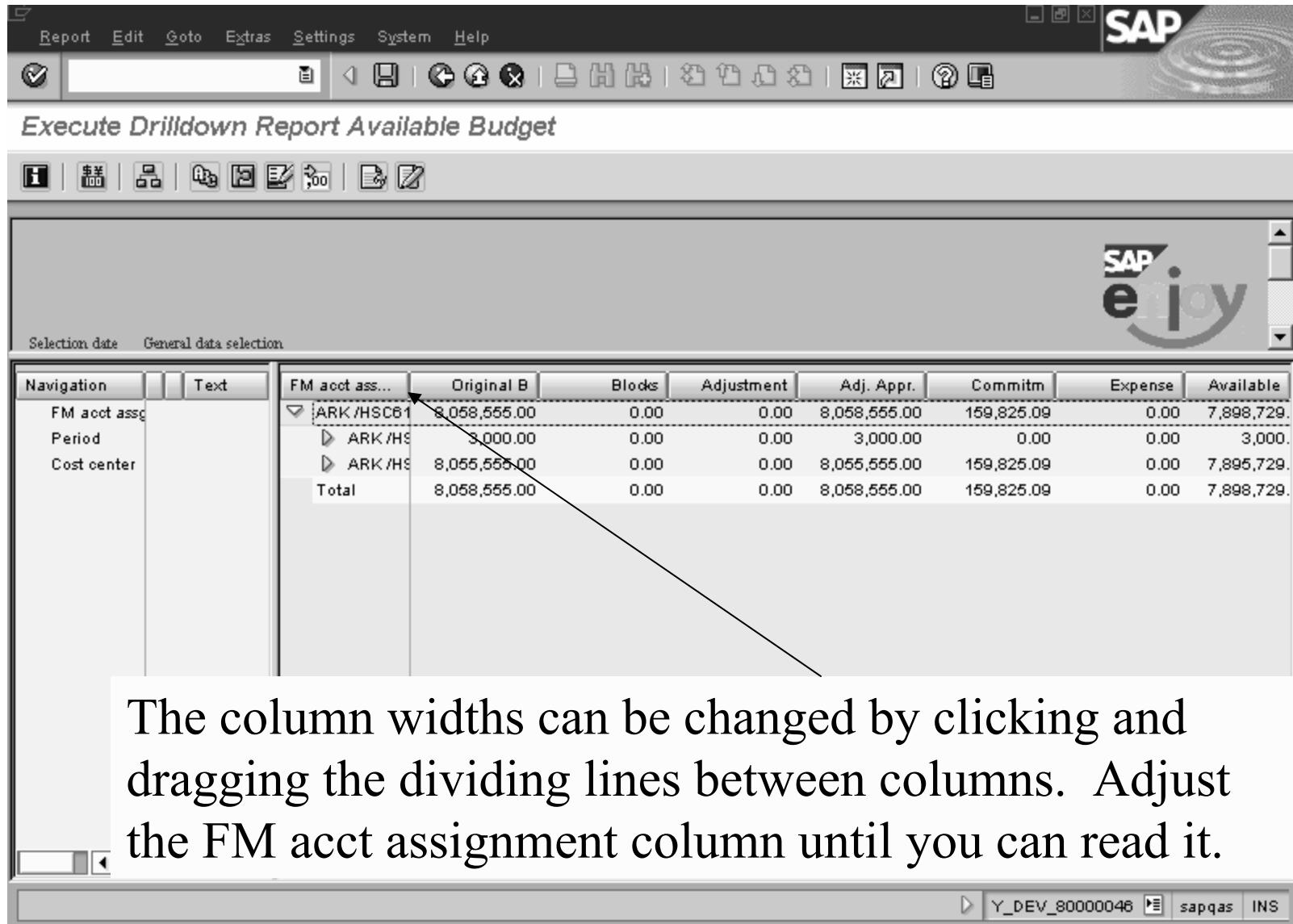


Execute Drilldown Report Available Budget

Selection date General data selection

Navigation	Text	FM acct ass...	Original B	Blocks	Adjustment	Adj. Appr.	Commitm	Expense	Available
FM acct assg		▶ ARK/HSCB1	8,058,555.00	0.00	0.00	8,058,555.00	159,825.09	0.00	7,898,729.
Period		Total	8,058,555.00	0.00	0.00	8,058,555.00	159,825.09	0.00	7,898,729.
Cost center									

The budget is displayed for the entire fund/fund center combination. For more detail, click the gray triangle ▶ next to the fund name.



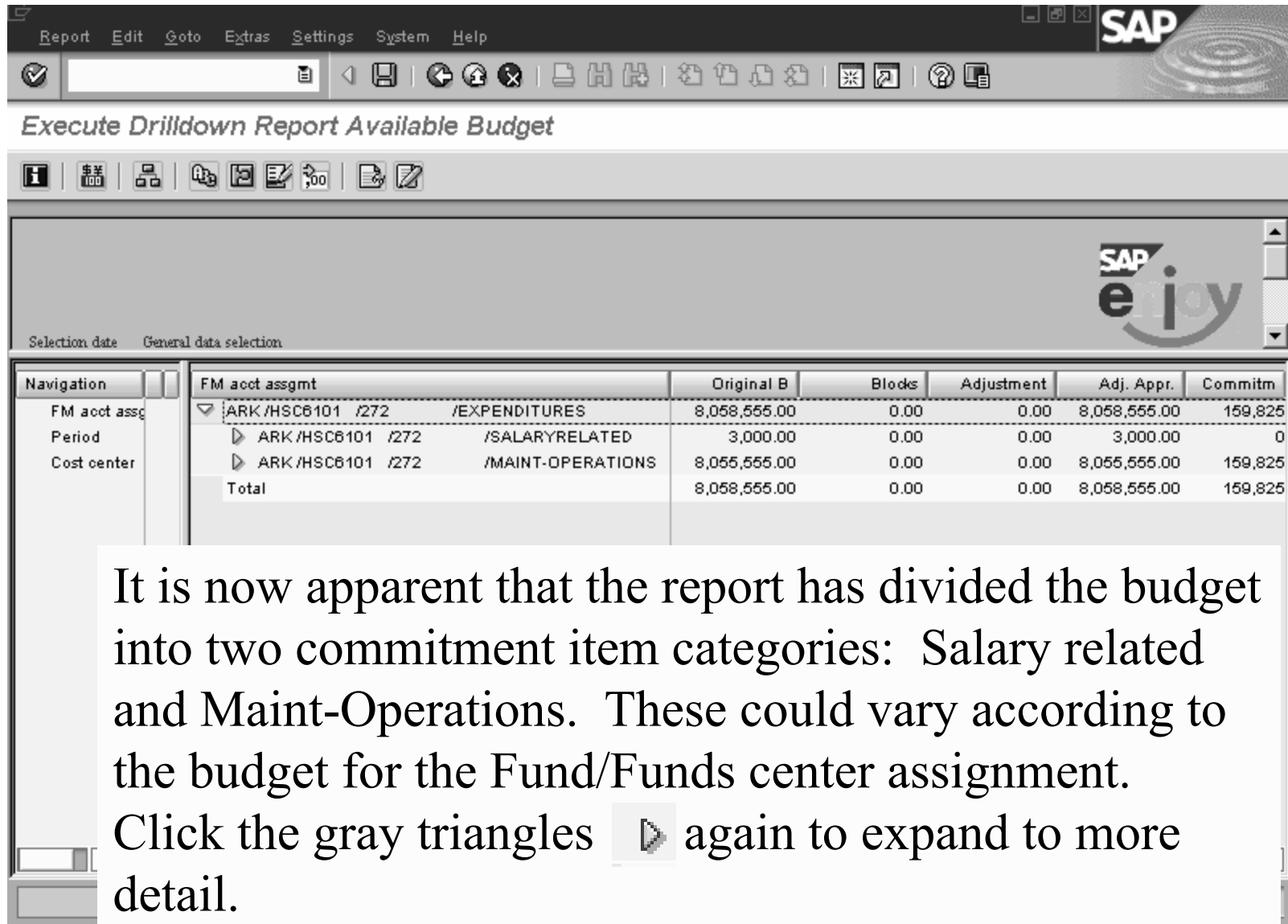
Execute Drilldown Report Available Budget

Selection date General data selection

Navigation	Text	FM acct ass...	Original B	Blocks	Adjustment	Adj. Appr.	Commitm	Expense	Available
FM acct assg		ARK/HSCB1	8,058,555.00	0.00	0.00	8,058,555.00	159,825.09	0.00	7,898,729.00
Period		ARK/HSCB1	3,000.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00
Cost center		ARK/HSCB1	8,055,555.00	0.00	0.00	8,055,555.00	159,825.09	0.00	7,895,729.00
		Total	8,058,555.00	0.00	0.00	8,058,555.00	159,825.09	0.00	7,898,729.00

The column widths can be changed by clicking and dragging the dividing lines between columns. Adjust the FM acct assignment column until you can read it.

Y_DEV_80000046 sapqas INS



Execute Drilldown Report Available Budget

Selection date General data selection

Navigation	FM acct assgmt	Original B	Blocks	Adjustment	Adj. Appr.	Commitm
FM acct assg	▼ ARK /HSC6101 /272 /EXPENDITURES	8,058,555.00	0.00	0.00	8,058,555.00	159,825
Period	▶ ARK /HSC6101 /272 /SALARYRELATED	3,000.00	0.00	0.00	3,000.00	0
Cost center	▶ ARK /HSC6101 /272 /MAINT-OPERATIONS	8,055,555.00	0.00	0.00	8,055,555.00	159,825
	Total	8,058,555.00	0.00	0.00	8,058,555.00	159,825

It is now apparent that the report has divided the budget into two commitment item categories: Salary related and Maint-Operations. These could vary according to the budget for the Fund/Funds center assignment. Click the gray triangles ▶ again to expand to more detail.

Report Edit Goto Extras Settings System Help

Execute Drilldown Report Available Budget

Selection date General data selection

Navigation	FM acct assgmt	Original B	Blocks	Adjustment	Adj. Appr.	Commitm
FM acct assc	▼ ARK /HSC6101 /272 /EXPENDITURES	8,058,555.00	0.00	0.00	8,058,555.00	159,825
Period	▼ ARK /HSC6101 /272 /SALARYRELATED	3,000.00	0.00	0.00	3,000.00	0
Cost center	ARK /HSC6101 /272 /501:00:00	1,000.00	0.00	0.00	1,000.00	0
	ARK /HSC6101 /272 /501:00:01	1,000.00	0.00	0.00	1,000.00	0
	ARK /HSC6101 /272 /501:00:03	1,000.00	0.00	0.00	1,000.00	0
	▼ ARK /HSC6101 /272 /MAINT-OPERATIONS	8,055,555.00	0.00	0.00	8,055,555.00	159,825
	ARK /HSC6101 /272 /502:00:02	6,555,555.00	0.00	0.00	6,555,555.00	110,390
	ARK /HSC6101 /272 /505:00:09	500,000.00	0.00	0.00	500,000.00	77
	ARK /HSC6101 /272 /506:00:10	500,000.00	0.00	0.00	500,000.00	0
	ARK /HSC6101 /272 /512:00:11	500,000.00	0.00	0.00	500,000.00	49,357
	Total	8,058,555.00	0.00	0.00	8,058,555.00	159,825

The information is now displayed for each commitment item.

Y_DEV_80000046 sapqas INS

Report Edit Goto Extras Settings System Help

Execute Drilldown Report Available Budget

Selection date General data selection

Navigation	FM acct assgmt	Original B	Blocks	Adjustment	Adj. Appr.	Commitm
FM acct assg	▼ ARK /HSC6101 /272 /EXPENDITURES	8,058,555.00	0.00	0.00	8,058,555.00	159,825
Period	▼ ARK /HSC6101 /272 /SALARYRELATED	3,000.00	0.00	0.00	3,000.00	0
Cost center	ARK /HSC6101 /272 /501:00:00	1,000.00	0.00	0.00	1,000.00	0
	ARK /HSC6101 /272 /501:00:01	1,000.00	0.00	0.00	1,000.00	0
	ARK /HSC6101 /272 /501:00:03	1,000.00	0.00	0.00	1,000.00	0
	▼ ARK /HSC6101 /272 /MAINT-OPERATIONS	8,055,555.00	0.00	0.00	8,055,555.00	159,825
	ARK /HSC6101 /272 /502:00:02	6,555,555.00	0.00	0.00	6,555,555.00	110,390
	ARK /HSC6101 /272 /505:00:09	500,000.00	0.00	0.00	500,000.00	77
	ARK /HSC6101 /272 /506:00:10	500,000.00	0.00	0.00	500,000.00	0
	ARK /HSC6101 /272 /512:00:11	500,000.00	0.00	0.00	500,000.00	49,357
	Total	8,058,555.00	0.00	0.00	8,058,555.00	159,825

Y_DEV_80000046 sapqas INS

Original Budget amount is the amount contained in the appropriation act for the agency/fund/funds center.

Report Edit Goto Extras Settings System Help

Execute Drilldown Report Available Budget

Selection date General data selection

Navigation	FM acct assgmt	Original B	Blocks	Adjustment	Adj. Appr.	Commitm
FM acct assg	▼ ARK /HSC6101 /272 /EXPENDITURES	8,058,555.00	0.00	0.00	8,058,555.00	159,825
Period	▼ ARK /HSC6101 /272 /SALARYRELATED	3,000.00	0.00	0.00	3,000.00	0
Cost center	ARK /HSC6101 /272 /501:00:00	1,000.00	0.00	0.00	1,000.00	0
	ARK /HSC6101 /272 /501:00:01	1,000.00	0.00	0.00	1,000.00	0
	ARK /HSC6101 /272 /501:00:03	1,000.00	0.00	0.00	1,000.00	0
	▼ ARK /HSC6101 /272 /MAINT-OPERATIONS	8,055,555.00	0.00	0.00	8,055,555.00	159,825
	ARK /HSC6101 /272 /502:00:02	6,555,555.00	0.00	0.00	6,555,555.00	110,390
	ARK /HSC6101 /272 /505:00:09	500,000.00	0.00	0.00	500,000.00	77
	ARK /HSC6101 /272 /506:00:10	500,000.00	0.00	0.00	500,000.00	0
	ARK /HSC6101 /272 /512:00:11	500,000.00	0.00	0.00	500,000.00	49,357
	Total	8,058,555.00	0.00	0.00	8,058,555.00	159,825

Y_DEV_80000046 sapqas INS

Budget Blocks are amounts blocked or deferred from the original budget.

Report Edit Goto Extras Settings System Help

Execute Drilldown Report Available Budget

Selection date General data selection

Navigation	FM acct assgmt	Original B	Blocks	Adjustment	Adj. Appr.	Commitm
FM acct assg	▼ ARK /HSC6101 /272 /EXPENDITURES	8,058,555.00	0.00	0.00	8,058,555.00	159,825
Period	▼ ARK /HSC6101 /272 /SALARYRELATED	3,000.00	0.00	0.00	3,000.00	0
Cost center	ARK /HSC6101 /272 /501:00:00	1,000.00	0.00	0.00	1,000.00	0
	ARK /HSC6101 /272 /501:00:01	1,000.00	0.00	0.00	1,000.00	0
	ARK /HSC6101 /272 /501:00:03	1,000.00	0.00	0.00	1,000.00	0
	▼ ARK /HSC6101 /272 /MAINT-OPERATIONS	8,055,555.00	0.00	0.00	8,055,555.00	159,825
	ARK /HSC6101 /272 /502:00:02	6,555,555.00	0.00	0.00	6,555,555.00	110,390
	ARK /HSC6101 /272 /505:00:09	500,000.00	0.00	0.00	500,000.00	77
	ARK /HSC6101 /272 /506:00:10	500,000.00	0.00	0.00	500,000.00	0
			30	0.00	500,000.00	49,357
			30	0.00	8,058,555.00	159,825

Y_DEV_80000046 sapqas INS

If any adjustments to the budget have been made, they would be displayed in the adjustment column. For a list of possible adjustments, see the next page.

Appropriation Adjustments Can Include:

- Carry forward Appropriation
- Budget Classification Transfers (BCT)
- Miscellaneous Federal Grants (MFG)
- Cash Increase Requests
- Supplemental Salaries
- Supplemental Appropriations
- Appropriation Transfers due to special language or otherwise specified by law
- Personnel Holding Accounts (i.e. Merit Increase, Pay Plan)
- Claims
- M & R Proceeds

Report Edit Goto Extras Settings System Help

Execute Drilldown Report Available Budget

Selection date General data selection

Navigation	FM acct assgmt	Original B	Blocks	Adjustment	Adj. Appr.	Commitm
FM acct assg	▼ ARK /HSC6101 /272 /EXPENDITURES	8,058,555.00	0.00	0.00	8,058,555.00	159,825
Period	▼ ARK /HSC6101 /272 /SALARYRELATED	3,000.00	0.00	0.00	3,000.00	0
Cost center	ARK /HSC6101 /272 /501:00:00	1,000.00	0.00	0.00	1,000.00	0
	ARK /HSC6101 /272 /501:00:01	1,000.00	0.00	0.00	1,000.00	0
	ARK /HSC6101 /272 /501:00:03	1,000.00	0.00	0.00	1,000.00	0
	▼ ARK /HSC6101 /272 /MAINT-OPERATIONS	8,055,555.00	0.00	0.00	8,055,555.00	159,825
	ARK /HSC6101 /272 /502:00:02	6,555,555.00	0.00	0.00	6,555,555.00	110,390
	ARK /HSC6101 /272 /505:00:09	500,000.00	0.00	0.00	500,000.00	77
	ARK /HSC6101 /272 /506:00:10	500,000.00	0.00	0.00	500,000.00	0
			30	0.00	500,000.00	49,357
			30	0.00	8,058,555.00	159,825

Y_DEV_80000046 sapqas INS

Adjusted appropriation is the calculation of Original budget plus or minus any blocks and/or adjustments.

Report Edit Goto Extras Settings System Help


Execute Drilldown Report Available Budget

Selection date General data selection

Navigation	FM acct assgmt	Original B	Blocks	Adjustment	Adj. Appr.	Commitm
FM acct assg	▼ ARK /HSC6101 /272 /EXPENDITURES	8,058,555.00	0.00	0.00	8,058,555.00	159,825
Period	▼ ARK /HSC6101 /272 /SALARYRELATED	3,000.00	0.00	0.00	3,000.00	0
Cost center	ARK /HSC6101 /272 /501:00:00	1,000.00	0.00	0.00	1,000.00	0
	ARK /HSC6101 /272 /501:00:01	1,000.00	0.00	0.00	1,000.00	0
	ARK /HSC6101 /272 /501:00:03	1,000.00	0.00	0.00	1,000.00	0
	▼ ARK /HSC6101 /272 /MAINT-OPERATIONS	8,055,555.00	0.00	0.00	8,055,555.00	159,825
	ARK /HSC6101 /272 /502:00:02	6,555,555.00	0.00	0.00	6,555,555.00	110,390
	ARK /HSC6101 /272 /505:00:09	500,000.00	0.00	0.00	500,000.00	77
	ARK /HSC6101 /272 /506:00:10	500,000.00	0.00	0.00	500,000.00	0
	ARK /HSC6101 /272 /512:00:11	500,000.00	0.00	0.00	500,000.00	49,357
	Total	8,058,555.00	0.00	0.00	8,058,555.00	159,825

Scroll over to view the rest of the report.

Y_DEV_80000046 sapqas INS



Selection date General data selection

Navigation	FM acct assgmt	Adjustm...	Adj. Appr.	Commitm	Expense	Available
FM acct assg	▼ ARK /HSC6101 /272 /EXPENDITURES	0.00	8,058,555.00	159,825.09	0.00	7,898,729.91
Period	▼ ARK /HSC6101 /272 /SALARYRELATED	0.00	3,000.00	0.00	0.00	3,000.00
Cost center	ARK /HSC6101 /272 /501:00:00	0.00	1,000.00	0.00	0.00	1,000.00
	ARK /HSC6101 /272 /501:00:01	0.00	1,000.00	0.00	0.00	1,000.00
	ARK /HSC6101 /272 /501:00:03	0.00	1,000.00	0.00	0.00	1,000.00
	▼ ARK /HSC6101 /272 /MAINT-OPERATIONS	0.00	8,055,555.00	159,825.09	0.00	7,895,729.91
	ARK /HSC6101 /272 /502:00:02	0.00	6,555,555.00	110,390.21	0.00	6,445,164.79
	ARK /HSC6101 /272 /505:00:09	0.00	500,000.00	77.00	0.00	499,923.00
	ARK /HSC6101 /272 /506:00:10	0.00	500,000.00	0.00	0.00	500,000.00
	ARK /HSC6101 /272 /512:00:11	0.00	500,000.00	49,357.88	0.00	450,642.12
	Total	0.00	8,058,555.00	159,825.09	0.00	7,898,729.91

Commitments reflect amounts encumbered by purchase requisitions, purchase orders, goods receipts or invoices that haven't yet been paid. Any commitment or precommitment created from using transactions FMY1 or FMZ1 (not common) would also be displayed in this column.

Report Edit Goto Extras Settings System Help

Execute Drilldown Report Available Budget

Selection date General data selection

Navigation	FM acct assgmt	Adjustm...	Adj. Appr.	Commitm	Expense	Available
FM acct assg	▼ ARK /HSC6101 /272 /EXPENDITURES	0.00	8,058,555.00	159,825.09	0.00	7,898,729.91
Period	▼ ARK /HSC6101 /272 /SALARYRELATED	0.00	3,000.00	0.00	0.00	3,000.00
Cost center	ARK /HSC6101 /272 /501:00:00	0.00	1,000.00	0.00	0.00	1,000.00
	ARK /HSC6101 /272 /501:00:01	0.00	1,000.00	0.00	0.00	1,000.00
	ARK /HSC6101 /272 /501:00:03	0.00	1,000.00	0.00	0.00	1,000.00
	▼ ARK /HSC6101 /272 /MAINT-OPERATIONS	0.00	8,055,555.00	159,825.09	0.00	7,895,729.91
	ARK /HSC6101 /272 /502:00:02	0.00	6,555,555.00	110,390.21	0.00	6,445,164.79
	ARK /HSC6101 /272 /505:00:09	0.00	500,000.00	77.00	0.00	499,923.00
	ARK /HSC6101 /272 /506:00:10	0.00	500,000.00	0.00	0.00	500,000.00
	ARK /HSC6101 /272 /512:00:11	0.00	500,000.00	49,357.88	0.00	450,642.12
	Total	0.00	8,058,555.00	159,825.09	0.00	7,898,729.91

Items paid will be included in the Expense column.

Y_DEV_80000046 sapqas INS

Report Edit Goto Extras Settings System Help

Execute Drilldown Report Available Budget

Selection date General data selection

Navigation	FM acct assgmt	Adjustm...	Adj. Appr.	Commitm	Expense	Available
FM acct assg	▼ ARK /HSC6101 /272 /EXPENDITURES	0.00	8,058,555.00	159,825.09	0.00	7,898,729.91
Period	▼ ARK /HSC6101 /272 /SALARYRELATED	0.00	3,000.00	0.00	0.00	3,000.00
Cost center	ARK /HSC6101 /272 /501:00:00	0.00	1,000.00	0.00	0.00	1,000.00
	ARK /HSC6101 /272 /501:00:01	0.00	1,000.00	0.00	0.00	1,000.00
	ARK /HSC6101 /272 /501:00:03	0.00	1,000.00	0.00	0.00	1,000.00
	▼ ARK /HSC6101 /272 /MAINT-OPERATIONS	0.00	8,055,555.00	159,825.09	0.00	7,895,729.91
	ARK /HSC6101 /272 /502:00:02	0.00	6,555,555.00	110,390.21	0.00	6,445,164.79
	ARK /HSC6101 /272 /505:00:09	0.00	500,000.00	77.00	0.00	499,923.00
	ARK /HSC6101 /272 /506:00:10	0.00	500,000.00	0.00	0.00	500,000.00
	ARK /HSC6101 /272 /512:00:11	0.00	500,000.00	49,357.88	0.00	450,642.12
	Total	0.00	8,058,555.00	159,825.09	0.00	7,898,729.91

Available budget is the calculation of Adjusted Appropriation less commitments, less expense. This represents the available appropriation for this Fund/Funds Center/Commitment Item combination.



Available Budget

- The Available Budget Report can also be displayed in classic drill down format
- This is the only format that can be exported to a spreadsheet.



Program Edit Goto System Help

SAP

Selection: Available Budget

Classification

Standard selections

Fund	HSC6101	to	
Key date	03/03/2003		
Funds center	272	to	
Year commitment item	2003		
Variant	000		
Commitment item		to	

Report selections

Agency from/CustFund	998061000	DEPT OF FIN
Fiscal year	2003	2003
Period from	1	July
Period to	12	June

Output type

☐ graphical report-output

☒ Classic drilldown report

Fund, Funds Center, Fiscal year, Period, and Agency from/ Customer for fund selections are made. This time, the classic drilldown report output type is selected.

Report Edit Goto Navigate Extras Settings System Help

Execute Available Budget: Overview

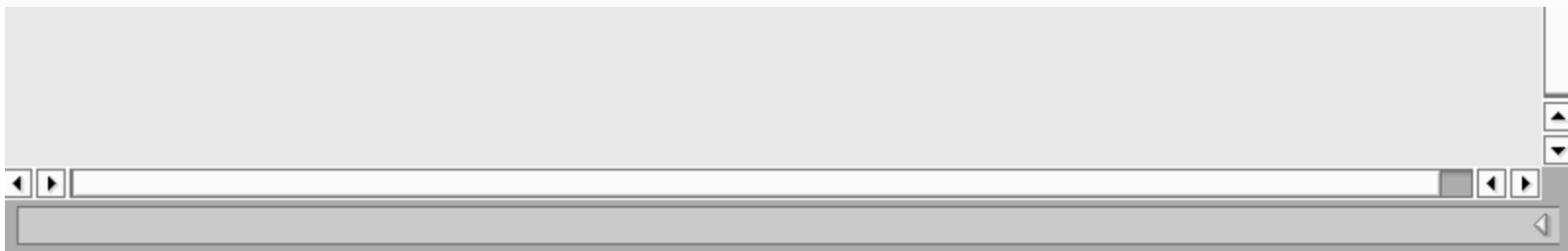
Available Budget Current data [03/03/2003 14:00:24]

Customer for fund 998061000 DEPT OF FINANCE AND

Navigation
Period
Cost center

FM acct assgmt Displayed in	Original B 1 USD	Blocks 1 USD	Adjustment 1 USD	Adj. Appr. 1 USD	Commitm 1 USD
AR /HSC6101 /272 /EXPENDITURES	8,058,555.00	0.00	0.00	8,058,555.00	159,872.63
+ AR /HSC6101 /272 /SALARYRELATED	3,000.00	0.00	0.00	3,000.00	0.00
+ AR /HSC6101 /272 /MAINT-OPERATIONS	8,055,555.00	0.00	0.00	8,055,555.00	159,872.63
Total	8,058,555.00	0.00	0.00	8,058,555.00	159,872.63

The budget is first displayed for the selection period by FM account assignment. Click the plus signs to expand the report.



Report Edit Goto Navigate Extras Settings System Help

Execute Available Budget: Overview

Available Budget Current data (03/03/2003 14:00:24)

Customer for fund 998061000 DEPT OF FINANCE AND

Navigation
Period
Cost center

FM acct assgmt Displayed in	Original B 1 USD	Blocks 1 USD	Adjustment 1 USD	Adj. Appr. 1 USD	Commitm 1 USD
◊- ARK /HSC6101 /272 /EXPENDITURES	8,058,555.00	0.00	0.00	8,058,555.00	159,872.63
◊- ARK /HSC6101 /272 /SALARYRELATED	3,000.00	0.00	0.00	3,000.00	0.00
◊- ARK /HSC6101 /272 /501:00:00	1,000.00	0.00	0.00	1,000.00	0.00
◊- ARK /HSC6101 /272 /501:00:01	1,000.00	0.00	0.00	1,000.00	0.00
◊- ARK /HSC6101 /272 /501:00:03	1,000.00	0.00	0.00	1,000.00	0.00
◊- ARK /HSC6101 /272 /MAINT-OPERATIONS	8,055,555.00	0.00	0.00	8,055,555.00	159,872.63
◊- ARK /HSC6101 /272 /502:00:02	6,555,555.00	0.00	0.00	6,555,555.00	110,437.75
◊- ARK /HSC6101 /272 /505:00:09	500,000.00	0.00	0.00	500,000.00	77.00
◊- ARK /HSC6101 /272 /506:00:10	500,000.00	0.00	0.00	500,000.00	0.00
◊- ARK /HSC6101 /272 /512:00:11	500,000.00	0.00	0.00	500,000.00	49,357.88
▶ Total	8,058,555.00	0.00	0.00	8,058,555.00	159,872.63

The report is now expanded to the commitment item level. To display the rest of the columns, click the right arrow button.





Report Edit Goto Navigate Extras Settings System Help

Execute Available Budget: Overview

Available Budget Current data (03/03/2003 14:00:24)

Customer for fund 998061000 DEPT OF FINANCE AND

Navigation
Period
Cost center

FM acct assgmt Displayed in	Expense 1 USD	Available 1 USD	
φ- ARK /HSC6101 /272 /EXPENDITURES	0.00	7,898,682.37	
φ- ARK /HSC6101 /272 /SALARYRELATED	0.00	3,000.00	
φ- ARK /HSC6101 /272 /501:00:00	0.00	1,000.00	
φ- ARK /HSC6101 /272 /501:00:01	0.00	1,000.00	
φ- ARK /HSC6101 /272 /501:00:03	0.00	1,000.00	
φ- ARK /HSC6101 /272 /MAINT-OPERATIONS	0.00	7,895,682.37	
φ- ARK /HSC6101 /272 /502:00:02	0.00	6,445,117.25	
φ- ARK /HSC6101 /272 /505:00:09	0.00	499,923.00	
φ- ARK /HSC6101 /272 /506:00:10	0.00	500,000.00	
φ- ARK /HSC6101 /272 /512:00:11	0.00	450,642.12	
φ Total	0.00	7,898,682.37	

The other columns are displayed.